OFFICE OF THE PRINCIPAL, FORESTRY COLLEGE, DHARWAR

Kii-[redacted]

OFFICE OF THE PRINCIPAL, FORESTRY COLLEGE, DHARWAR

DIVISIONAL FOREST OFFICER
INWD. No.
DATE
WORKING PLANS DIVISIONS S. C.

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OFFICE OF THE
DHARWAR COLLEGE

DIVISIONAL FOREST OFFICER
INW. R. NO. .....
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WORKING PLANS DIVISIONS S. C.

OFFICE OF THE PRINCIPAL, FOR
DHARW

CIVIL ACCOUNT CODE.

VOLUME I.

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GOVERNMENT OF INDIA

CIVIL ACCOUNT CODE.

VOLUME I.

Issued by authority of the Auditor General

EIGHTH EDITION.

Corrected to 1st December 1920.

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
1921

No. 153.

Preface. Paragraph 1—

Lines 1 and 2. For "four volumes" *substitute* "two volumes".

Lines 8—10. Substitute the following for these lines :—

"The departmental regulations and the procedure relating to audit and accounts which had been described in Volume II of the seventh edition of the Civil Account Code have now been incorporated in two separate publications, *viz.*, "Audit Code" and "Account Code"

[C. A. C. Vol. I, 8th Edn., No. 153, dated 1-4-1923.]

No. 390.

Preface, Paragraph 2.

(*i*) *Substitute* "The Audit and Account Codes" for "Volumes III and IV" in line 8.

(*ii*) *Substitute* "Codes" for "Volumes" in line 10.

(*iii*) *Substitute* "Auditor" for "Comptroller" in line 11.

[C. A. C., Vol. I, 8th Edn., No. 390, dated 1-6-25.]

Civil Account Code, Eighth Edition.

VOLUME I.

1. This edition of the Civil Account Code is divided into four volumes:—

Volume I.—Instructions to Officers generally in dealing with Treasuries (corresponding to Part I, Volume I, of the seventh edition).

Volume II.—Treasury Procedure (corresponding to Part II, Volume I, of the seventh edition).

Volumes III and IV.—Departmental Regulations and Procedure in Civil Account Offices (corresponding to Volume II of the seventh edition).

2. Volume I is intended primarily for officers of all Civil Departments, including the Public Works and Forest Departments the special rules relating to which are embodied in the departmental account codes, *viz.*, the Public Works Account Code and the Forest Account Code respectively. Volume II describes the procedure observed in Treasuries in respect of transactions with the public and with all departments, Civil, Military, Railway or Posts and Telegraphs. Volumes III and IV deal with the entire work of a Civil Account Office, including that relating to the Public Works and Forest Departments, and certain chapters of these volumes are also applicable to other account offices subordinate to the Comptroller General.

3. Volume I of the eighth edition is primarily a reproduction of the seventh edition of the Civil Account Code, Volume I, Part I, with such alterations as have since been introduced through lists of corrections or are considered otherwise necessary.

4. The following important alterations have been made in this volume:—

(*a*) All revisions of rules and additions necessitated by the amalgamation of the Civil and Public Works Account Offices and by the recent introduction of the revised system of Public Works Accounts.

(*b*) Removal from this Code of all portions dealing with the rules which are now under the administrative control of the Controller of the Currency.

(*c*) Revision or rearrangement of—

(*i*) Chapter 6, Contingent Charges,

(*ii*) Chapter 8, Loans and Advances,

(*iii*) Chapter 16, Local, Municipal and Cantonment Funds,

(*iv*) Chapter 17, Sanction: Powers of Government,

(*v*) Chapter 28, Service Funds (transferred from Part II of Volume I of the seventh edition),

(*vi*) Appendix BBBB, Sundry rulings relating to Contingent Charges,

of the seventh edition.

(*d*) Removal, from Appendix BBBB of the seventh edition, of ruling (*k*), and incorporation of the complete rules regarding the supply of articles for the public service in a separate appendix.

(*e*) Omission of the rules regulating the grant of Exchange Compensation Allowance, as these rules have become inoperative at present.

(*f*) Transfer, from the body of the Code to separate appendices, of the rules relating to Grain Compensation Allowance and Income Tax Deductions.

(*g*) Deletion of Appendix D, "List of treasuries which Issue and Cash Bills," of the seventh edition and its substitution by a separate publication, "List of Treasuries and Sub-treasuries in India," which will be supplied only to officers in charge of Treasuries and Sub-treasuries and some other officers.

(*h*) Renumbering of all chapters, articles, appendices and forms and consequent revision of the Index.

5. As a revision of this Code will be necessary in the near future in view of the Constitutional changes, the preparation of a fuller index and of reference tables comparing the new rules and appendices of the eighth edition with those of the seventh edition, and *vice versâ*, has been considered unnecessary. Such a concordance has, however, been prepared in respect of the forms and, further, to facilitate reference, all rules, appendices and forms of the eighth edition which have undergone revision, other than that of a textual nature, have been marked by an asterisk.

M. F. GAUNTLETT,
Auditor General.

December 28th, 1920.

No. 98.

In the Table of Contents at the beginning of this volume insert the following under "Appendices" :—

"8 A. Rules regulating the preparation of last-pay certificates in cases of transfers on duty or of return from leave .....152."

[C. A. C., Vol. I, 8th Edn., No. 98, dated 15th October 1922.]

No. 393.

Chapter 1, Table of Contents.

Delete the items "Transfer of Office 28" and "Accounts with Banks.....33."

[C. A. C., Vol. I, 8th Edn., No. 393, dated 1-6-25.]

No. 391.

Table of Contents in the beginning of the Code.

(*i*) *Substitute* "8. Loans and Advances by the Central Government" for "8. Loans and Advances."

(*ii*) *Substitute* "3. Deleted" for "3. Rules regarding the Grant of Compensation for dearness of provisions."

(*iii*) *Insert* the following under the heading Appendices :—

"8B. Rules regulating the grant of advances to pay for the passages overseas of certain Government servants of non-Asiatic domicile and their families.

"8C. Treasury Orders."

[C. A. C., Vol. I, 8th Edn., No. 391, dated 1-6-25.]

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No. 392.

Page 1, Introductory Notes.

Note 2, Line 1.

Substitute "this volume" for the words "Volume I of this Code."

[C. A. C., Vol. I, 8th Edn., No. 392, dated 1-6-25.]

No. 155.

Page 1, Article 1—

(*i*) *For the first 8 lines of this Article substitute the following :—*

"1. All transactions, to which any officer of Government in his official capacity is a party, must, without any reservation, be brought to account, and under Treasury Order 7 all moneys received should be paid in full, without undue delay into a treasury or into the Bank, to be credited to the appropriate account and made part of the general treasury balance. The appropriation of departmental receipts to departmental expenditure, except when specially authorised is strictly prohibited.

With the sanction of the Governor General in Council under Treasury Order 7, this rule is relaxed."

(*ii*) *In the list of relaxations under Treasury Order 7, as given in this article, insert another item* (*f*) *as under:—*

"and (*f*) in cases covered by the rules in other articles of this Code or by the rules in other authorised codes."

(*iii*) *In clause* (*d*), *substitute* "Income-tax Officers" for "Collectors of Income-tax" *in lines 2 and 3.*

(*iv*) *Delete* "and" *at the end of item* (*d*).

[C. A. C., Vol. I, 8th Edn., No. 155, dated 1st April 1923.]

No. 154.

Page 1—

Delete the Notes preceding the table of contents of Chapter I, on this page and introduce the following notes under a new heading "Introductory Notes."

INTRODUCTORY NOTES.

1. The Governor-General in Council who is the custodian of the public account, may, acting under Rule 16 of the Devolution Rules and with the previous sanction of the Secretary of State in Council, issue Treasury Orders prescribing the procedure to be followed in the payment of moneys into and in the withdrawal, transfer and disbursement of moneys from, the public account, and for the custody of moneys standing in the account. These Treasury Orders are reproduced in Appendix 8 C.

2. The rules contained in Volume I of this Code describe primarily the procedure specified by the Governor-General in Council, which should be followed (i) by Government servants in paying into treasuries (or into any branch of the Imperial Bank of India) moneys not derived from sources of provincial revenue and by treasuries (or by the Bank) in receiving such moneys and granting receipts for them, and (ii) by Government servants in withdrawing funds from the public account for expenditure upon central subjects. They describe also (1) the financial rules of the Central Government, pertaining to subjects dealt with in the Code, (2) the orders issued by the Governor-General in Council as Agency Rules to the local Governments, and (3) the rules pertaining to audit and accounts framed by the Auditor-General which should be followed by all officers dealing with the treasuries (or the Bank). The financial rules of the Provincial Governments and the subsidiary rules issued by them under the Treasury Orders will be found in the Codes, Manuals, Regulations or orders of the Governments concerned.

3. In this Code :—

(*a*) *Local Government* means, where the rules apply to a Governor's province, the Governor in Council or the Governor acting with Ministers, and in the case of a province or administration other than a Governor's province, a Chief Commissioner, or the head of a minor administration. The local Governments of Governors' provinces are also called Provincial Governments and other local Governments are also called minor local Governments.

(*b*) *Head of a department* means an authority declared as such with reference to rule 2 (10) of the Supplementary Rules made by the Governor-General in Council under the Fundamental Rules.

(*c*) *The Bank* means the Imperial Bank of India or any branch of the Imperial Bank of India.

(*d*) *Treasury* includes a sub-treasury.

(*e*) The term '*Deputy Controller of the Currency*' includes also the Accountants General, Madras and Burma.

4. The obsolete expressions mentioned in the subjoined table should be replaced by the correct current expressions indicated against each :—

Article, etc., affected.	Obsolete expression.	Correct expression to be substituted.
Articles 1 (clause *e*), 15 (Rule 2), 20 (Rule 3), 38 (lines 2 and 10), 38 (Rule 2—line 1), 39 (*a*), 39 (*b*), 39 (*c*) (Note), 49 (Rule 2), 56 (line 3), 56 (Note 1 as inserted by correction No. 86, dated 1st January 1922), 56 (Note 2—clauses *b*, *c* and *d*), 56 (Notes 3 and 4), 57, 64 (lines 7 and 10), 71, 85, 124 (1)—Heading for items 1 to 8 under Class (*I*), 124 (I) (*I*) (item 2), 124 (II) (*a*), 155 (*a*) (clauses iv and viii), 155 (*c*) (11), 158 (conditions 2 and 3), 159 (*a*) (line 9), 162, 170 (*I*), 187 (*b*) (line 3), 244.	Salary or salaries	Pay.
Heading of Chapter 3, Table of Contents at beginning of the Code, Articles 38 (Rule 1), 41 (Rules 1 and 2), 49 (line 1).	Salary or salary and allowances.	Pay and allowances.
Articles 38 (lines 1, and 3 and 4), 38 [Rules 1 (*a*), 2 (line 2) and 3], 47 (Heading), 50, 56 (line 1), 155 (*a*) (*v*), 156 (4), 157 (4), 163.	Salary bill (or bills), salary and establishment bills.	Pay bill *or* pay bills, *as the case may be.*
Heading above Article 42, Article 42 (*e*), Appendix 1 (Heading), Appendix 5 [Ruling 14 (*a*) (2)].	Leave allowances	Leave salary *or* leave salaries.
Articles 38 (Rule 1), 42 (*e*), 49, 85 (Note 2), 159 (*d*) (Note 4), 195 (*b*) (*ii*) and (*iii*), Appendix 5 [Rules 6, 8 (1) (*a*) and 24-Note 2].	Comptroller-General or Comptroller and Auditor-General.	Auditor-General.

No. 95

Page 1—

Insert the following as Note 2 above the heading "Chapter 1.—General Principles and Rules," *numbering the existing note as Note 1 :—*

"NOTE 2.—In Madras and Burma, the Accountant General is the "Deputy Controller of the Currency" for the purposes of the rules in this Code."

(C. A. C., Vol. I, 8th Edn. No. 95, dated 1st January 1922.)

No. 1.

Chapter 1.

Table of contents—

Insert a new entry at the end of this table—

Adjustments between Governments 33-A

(C. A. C., I., 8th Edition, Reforms List, No. 1—1-4-21.)

CIVIL ACCOUNT CODE.

VOLUME I.

INSTRUCTIONS TO OFFICERS GENERALLY IN DEALING WITH TREASURIES.

*NOTE.—The expressions "Provincial Government" and "Minor local Government" as used in this Code generally denote the various authorities grouped in Parts I and II respectively of Appendix No. 1 of the Civil Service Regulations. The expression "Local Government" includes both "Provincial Governments" and "Minor local Governments." The expression "Head of a Department" refers to the officers mentioned in Article 29-A, Civil Service Regulations. The Government of India may delegate to its Administrative Departments the power of a local Government under any rule in this Code which does not specifically provide for the exercise by them of such powers.

Chapter 1.—General Principles and Rules.

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Receipt of Money.

1. All transactions, to which any officer of Government in his official capacity is a party, must, without any reservation, be brought to account, and all the money received be lodged in full in the Government treasury, to be credited to the appropriate account and made part of the general treasury balance. The appropriation of departmental receipts to departmental expenditure, except when specially authorised, is strictly prohibited.

In Civil Departments this rule is relaxed—

(*a*) in the case of the Postal Department to afford facilities for the money order and savings bank business;

(*b*) in regard to moneys received on account of the service of summonses, diet-money of witnesses, etc., in Civil, Revenue and Criminal cases;

(*c*) in the case of Government servants appointed Notaries Public under Act 26 of 1881, who are allowed to defray all legal expenses, incurred by them in the discharge of their duties

as such Notaries Public, out of the fees received by them, the balance only being credited to Government; they will note in the credit slip the full amount of the fees received and, *per contra*, the expenses disbursed therefrom;

*(*d*) in the case of refunds of Income-tax to facilitate the rapid disposal of applications for refunds, the Collectors of Income-tax being authorised to utilise for refund payments their daily receipts from the tax and to pay into the treasury the net collections only; and

*(*e*) in the case of the Public Works Department to permit the use, under departmental regulations, of cash receipts temporarily (*i*) for current works expenditure and (*ii*) in very exceptional cases, for disbursement of salaries and travelling allowance where this course has been authorised by the Accountant General with a view to prevent any abnormal delays in payment.

***2.** Departmental receipts may ordinarily be realised in legal tender coin or currency notes only. Government currency notes of the denominations of Re. 1, Rs. 2½, 5, 10, 50 and 100, which are designated universal currency notes may be received by all Government officers in payment of Government dues or in settlement of other transactions, irrespective of the circles from which the notes may have been issued; but notes of higher denominations can be received only within the limits of the circle of issue to which the notes belong. Currency notes of the denomination of Rs. 20 which are already in circulation should be treated by Government officers like universal notes.

1. For the acceptance of cheques on local banks see Article 6.

***3.** Officers of Government receiving money on behalf of Government must give the payer a receipt.

4. No department may require that funds pertaining to it be kept apart from the general treasury balance, or be received for safe custody and kept out of account, or be received at all except under ordinary rules.

*1. If, for special reasons, Government or Collectors of Districts when so empowered direct the cash chest of another department to be lodged in the treasury for safe custody, the fact should be reported for the information of the Accountant General, and a register kept in the treasury, in which the receipt and return of the chests should be duly acknowledged; the key or keys of the chest must not be kept by the treasury.

NOTE.—Local Governments may delegate to the Collectors of Districts the power to authorise the deposit of cash chests of other Government Departments in the treasury for safe custody subject to the condition that the Accountant General will bring to notice of the local Governments any case in which the permission appears to have been improperly granted.

2. Bullion, jewellery and other valuables coming into the hands of a Government officer in his official capacity may be received in the treasury for safe custody at the discretion of the District Officer.

***5.** Any person paying money into a Government treasury will present with it a memorandum (chalán), which will show distinctly the nature of the payment and the person or officer on whose account it is made, and will thus contain all the information necessary for the pre-

No. 378.

Page 2, Article 1.

Delete clause (*d*) under this article and reletter clauses (*e*) and (*f*) as "(*d*)" and "(*e*)", respectively.

[C. A. C., Vol. I, 8th Edn., No. 378, dated 1-6-25.]

No. 2.

Article 5, Note 3—

For the words 'Presidency Bank' *in line 1 of this Note, read* 'Imperial Bank of India.'

(C. A. C., I., 8th Edition, Reforms List, No. 2—1-4-21.)

No. 3.

Article 6—

(1) *For the words* 'one of the Presidency Banks' *in line 2 of this Article, read* 'the Imperial Bank of India.'

(2) *For the words* 'the Presidency Bank' *in lines 2 and 3 substitute* 'the Imperial Bank.'

(C. A. C., I., 8th Edition, Reforms List, No. 3—1-4-21.)

No. 394.

Page 3, Article 7.

Substitute "Audit" for "Account" in line 2.

[C. A. C., Vol. I, 8th Edn., No. 394, dated 1-6-25.]

No. 290.

Page 3, Article 8 (a)—

For "to the rules in the Account Code" *in line 3, substitute* "by the provisions of Treasury Orders 15 to 24, or the rules in the Civil Account Code and the Government Securities Manual".

For "by the rules in the code" *in lines 4 and 5, substitute* "by the rules referred to above".

[C. A. C. I., 8th Edn., No. 290, dated 1-12-23.]

paration of the receipt to be given in exchange. Receipts for sums less than R500 do not require the signature of the Treasury Officer, but only of the Accountant and the Treasurer, except receipts for cash and cheques (other than pre-audit cheques issued by the Accountant General) paid for service stamps, which should always be signed by the Treasury Officer; see Article 98.

1. Printed forms should be supplied by the treasury, which may, with advantage, be bi-lingual. They should be presented in duplicate; one copy will be returned to the tenderer duly signed as a receipt, and the other retained in the treasury for record.

2. Duplicate chaláns are not required when remittances are made to a treasury for obtaining Remittance Transfer Receipts and Sub-Treasury Cash Orders; or when such remittances are accompanied by Remittance and Pass Books in which the Treasury Officer is required to acknowledge receipt of the remittance.

*3. In places where the treasury banks with a branch of the Presidency Bank, the memorandum must, except when otherwise provided, be presented to the Treasury Officer, who will enface it with an order to the bank to receive the money and to grant a receipt.

*6. At places where treasury business is conducted by a branch of one of the Presidency Banks, cheques on banks which the Presidency Bank will accept will be accepted in payment of Government dues, or in settlement of other transactions. Such cheques must be crossed in all cases. Until, however, a cheque has been cleared the Government cannot admit that payment has been received and consequently final receipts will not be granted when a cheque is tendered. A receipt for the actual cheque only will be given in the first instance, but if the person making payment in this manner so desires, a formal payment receipt will be sent by post to his address after the cheque has been cleared.

1. In the event of such a cheque being dishonoured by the bank concerned on presentation, the fact will be intimated at once to the tenderer, but Government cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

2. Certain special arrangements will be necessary when Government dues which have to be paid by certain fixed dates are paid by cheque, and persons desiring to make such payments in this manner without risk must take precautions to ensure that their cheques reach the treasury at the latest on the day before the date on which the payment is to be made. Cheques received on the last day of payment of Government dues will be liable to be refused, and those received later will not be accepted.

Check of Receipts.

7. It is ordinarily the duty of the Revenue Department concerned and not of the ~~Account~~ Department, to see that the dues of Government are regularly paid into the treasury. Detailed rules are given in Chapter 2.

Audit

Payment of Money at a Treasury.

8. (*a*) A Treasury Officer has no general authority to deal with demands presented at the treasury, his authority to make payments being strictly limited to the rules in the Account Code. If a demand of any kind is presented at a treasury which is not provided for by the rules in the Code, or is not covered by a special order received from the Account Office, the duty of the Treasury Officer is to decline payment for want of authority. A Treosury Officer has no authority to act under an order

of Government sanctioning a payment, unless it is an express order to *him* to make the payment; and even such special orders should, in the absence of urgency, be sent through the Accountant General.

NOTE.—This rule does not authorise the Treasury Officer to refuse payment of bills which do not comply with the provisions of certain articles of this Code, requiring that sanctions to certain specified charges should be quoted on the bills [*e.g.*, 13 (*h*), rule (1) under Article 64, last sentence of Article 68, and Article 96], when the omission to comply with these provisions is due to the fact that the necessary sanction has not been obtained. The responsibility for incurring such unsanctioned charges rests with the drawing officer, and the Treasury Officer is not empowered to refuse the payment of such bills on the ground that the charges have not been sanctioned.

(*b*) No claim against Government not preferred within six months of its becoming due can be paid without the sanction of the Accountant General; but this rule does not apply to payments made by Forest disbursing officers, payments made to tribes on the North-West Frontier, and disbursements from the distant treasuries in the North-West Frontier Province, nor does it apply to payment of claims on account of pensions, which are governed by special rules in the Civil Service Regulations.

NOTE.—Claims of Government against Railways for overcharges and claims of Railways against Government Departments for undercharges will be recognised and admitted if the claims are preferred within six months :—

(*a*) in the case of cash payments—from the date of payment.
(*b*) in the case of warrants and credit notes—from the date of presentation of bill by the Railway Administration.

The Railways named in Annexure A to this chapter have agreed to the adoption of the above rules.

(*c*) Claims of officers, whether gazetted or not, to arrears of pay or allowances or to increments which have been allowed to remain in abeyance for a period exceeding one year, cannot be investigated by an Accountant General except under the special orders of the local Government.

NOTE 1.—This power is also exercised by the several Departments of the Government of India in respect of any Imperial Department directly administered by them.

NOTE 2.—Local Governments and the Departments of the Government of India may delegate this power at their discretion to the authority which appoints the officer by whom the claim is made.

NOTE 3.—The Comptroller and Auditor-General, the Controller of Currency and the heads of all accounts offices have been authorised under Note 2 above to exercise this power in respect of officers, whether gazetted or not, appointed by them. The Mint and Assay Masters have been similarly empowered to investigate claims for arrears of wages preferred by non-gazetted establishments employed under them.

NOTE 4.—Delays in payment are opposed to all rules and are highly inconvenient and objectionable, and when not satisfactorily explained should be brought to the notice of the head of the department concerned.

(*d*) No payments may be made on account of increases to pay until the additional expenditure thereby caused has been provided for in the budget estimates and duly sanctioned.

NOTE.—Periodical increments of pay are not provided for in the budget estimates, and are not increases to pay within the meaning of the above clause.

*9. Any person having a claim against Government will present his voucher duly receipted and stamped, at the treasury. Except as provided in Article 57, or as may be arranged locally in special cases,

No. 4.

Article 8—

(1) *Omit the words* 'last sentence of Article 68' *from the fourth line of the Note under clause (a) of this Article.*

(2) *Omit the word* 'Imperial' *from line 2 of Note 1 under clause (c) of the Article.*

(C. A. C., I., 8th Edition, Reforms List, No. 4—1-4 21.)

No. 395.

Page 4, Note under Article 8 (a).

Substitute "The rule in clause (*a*) above" for "This rule" in line 1 of this Note.

[C. A. C., Vol. I, 8th Edn., No. 395, dated 1-6-25.]

No. 103.

Page 4, Article 8 (c), Note 3 —

For "The Comptroller and Auditor General, the Controller of the Currency" *in line 1 of this Note, substitute* "The Auditor General, the Controller of the Currency, the Deputy Controllers of the Currency, Calcutta, Bombay and Northern India".

[C. A. C., Vol. I, 8th Edn., No. 103, dated 15th October 1922.]

No. 291.

Page 4, Article 8 (a)—

Insert the following as Rule 1 under this Article :—

1. Grants-in-aid to local bodies, religious, charitable or educational institutions, etc., contributions to public exhibitions and fairs, and compensation to Government servants for accidental losses, etc., sanctioned by the local Government should be disbursed at the treasury only under the authority of the Principal Auditor, but when such expenditure is sanctioned by subordinate authorities under the powers delegated to them, the Treasury Officer may make disbursements on the authority of such sanctions.

[C. A. C. L., 8th Edn., No. 291, dated 1-12-23.]

Page 5, Article 5—

Insert the following at the end of Rule 2 to this Article :—

" The issue of Cash Orders between places at which there are offices of the Imperial Bank of India has been discontinued and the Imperial Bank issues a demand draft in lieu of the cash order."

[C. A. C. I, 8th Edition, No. 124, dated 2-1-1923.]

No. 156.

Page 5, Article 9, Rule 1, Line 6—

For "(except in the case of small amounts in some Provinces)" *substitute* "unless there is a special request for cash payment or the sum payable does not exceed Rs. 20".

[C. A. C., Vol. I, 8th Edn., No. 156, dated 1st April 1923.]

No. 396.

Page 5, Article 9. Rule 1 (correction 156, dated 1st April 1923).

Bracket the words "unless there is . . . . . Rs. 20."

[C. A. C., Vol. I, 8th Edn., No. 396, dated 1-6-25.]

Insert the following as a new Article 10A :—

"10A. In respect of the transactions of the Central Government pies should be omitted from all bills for pay and allowances, pensions and travelling allowance. All individual items in such bills should be calculated to the nearest anna (fractions below half an anna being omitted, and half an anna or over being reckoned as one anna), except as specified below :—

(*a*) In the case of emoluments fixed by statute, the payment may be to the next higher anna.

(*b*) In the case of pies occurring in life insurance premia under the Postal Life Insurance scheme and in subscriptions to uncovenanted pension funds such as the Bengal and Madras Service Family Pension Fund, the Bombay and the Bengal Uncovenanted Service Family Pension Funds which are deducted from pay bills, the total sum for twelve months is bound to be an even sum of annas, and every subscriber should be asked to pay to the nearest anna eleven months in the year, the necessary adjustment being made in the last month, *e.g.*, a man who has to pay Rs. 3-5-7 per month may pay Rs. 3-6-0 per month for eleven months and Rs. 3-1-0 in the twelfth month.

(*c*) As regards recoveries of amounts under objection or of advances the instalments need not be exactly equal and the recoveries should be so fixed as to be always in annas, the last instalment being adjusted as necessary, *e.g.*, a motor car advance of Rs. 5,000 to be repaid in 36 instalments, should be recovered as follows :— 35 instalments of Rs. 138-14-0 and a last instalment of the balance Rs. 139-6-0.

If the local Government so desires these orders will govern the same classes of provincial transactions also.

(C. A. C., Vol. I, 8th Edn., No. 83, dated 1st January 1922.)

No. 5.

Article 9, Note 1—

For the words 'a Presidency Bank' *in line 1 of this Note, read* 'the Imperial Bank of India.'

(*C. A. C., I., 8th Edition, Reforms List, No.* 5—1-4-21.)

No. 6.

Article 10—

For the words 'The Government of India have directed that when a person' *at the commencement of the Article, read* 'When a person.'

(C. A. C., I., 8th Edition, Reforms List, No. 6—1-4-21.)

no bills may be paid at a sub-treasury without being first submitted to, and payment directed by, the Treasury Officer.

1. At places where Government treasury business is conducted by a Presidency Bank, all payments, with certain exceptions, are made at the bank. Supply bills, Remittance Transfer Receipts and cheques are presented direct at the bank, but other vouchers or bills should first be presented at the treasury, except at Presidency towns and Provincial Capitals, where such vouchers are for the most part submitted to the local Account Office for pre-audit and are paid (except in the case of small amounts in some provinces) by cheques upon the bank issued by the Accountant General in favour of the payee.

2. Payments which have to be made at sub-treasuries may be arranged for by obtaining cash orders issued by the district treasury.

3. Where sub-treasuries have been permitted to cash certain classes of bills without reference to the Treasury Officer, the payment of such bills should not, except under special arrangements and on particular occasions, be allowed at the treasury also.

*10. The Government of India have directed that, when a person not in the Government service claims payment for work done, service rendered, or articles supplied, the Treasury Officer should require—

(a) The submission of the claim by the head of the Department, or other responsible Government officer under whose immediate order the service was done or the equivalent given for which payment is demanded.

(b) Failing the above in cases when it may be necessary to pay the amount of a bill drawn by a person not in the Government service, and also when the authority of the head of the department or responsible officer is insufficient, an order from the Accountant General should be sought, by furnishing that officer with any necessary particulars for obtaining the sanction of Government, should such be needed.

(c) And in any event, if a bill be drawn by a person not in the Government service, the Treasury Officer should use special precautions for satisfying himself of the identity of the applicant for payment.

(d) In all doubtful cases, the Treasury Officer should take the orders of the Collector, who must be expected to assume the responsibility of his position; and he would doubtless be supported by the Government, if he can show that he has exercised a proper amount of care and discretion in the matter. When this necessity occurs, however, he should immediately report the fact to the Accountant General.

11. (1) Receipts for all sums exceeding R20 must be stamped; but the following are exempt:—

(a) Receipts given by, or on behalf of, Government.
(b) Receipts on cheques sufficiently stamped or exempt from stamp duty.
(c) Receipts for interest on Government securities.
(d) Receipts for withdrawals from Government Savings Banks.
(e) Receipts on Postal Money Orders.
(f) Receipts given by a Railway or an Inland Steamer Company for payments made to it on account of freight and fares and for incidental charges such as loading, unloading, delivery, cranage, haulage, wharfage, demurrage, etc.
(g) Receipts for pay and allowances of non-commissioned officers and soldiers of His Majesty's or the Indian Army when serving in such capacity or for their pensions, in respect of service as such non-commissioned officers or soldiers when they are not serving the Government in any other capacity.
(h) Receipts for pensions and allowances paid by Government to the heirs of deceased non-commissioned officers or sol-

diers in respect of service in His Majesty's Army or in His Majesty's Indian Army.

(*i*) Receipts for any payment of money without consideration, such as receipts for Grant-in-Aid bills, and for fees paid to Barristers-at-Law.

(*j*) Receipt given by an opium cultivator or his representative or by a *lambardar* or *khattadar* for money paid to him by Government as an advance for the cultivation of opium.

(*k*) Receipt for advances made by Government under the Agriculturists' Loans Act, 1884 (Act XII of 1884).

(*l*) Receipts for payments made by or on behalf of Government in Indian States.

(*2*) All cheques, irrespective of their amount, are liable to stamp duty; but cheques drawn by Government officers on Government account, Remittance Transfer Receipts and Supply Bills, are exempt from stamp duty.

(3) (See also the list of exemptions in Schedule 1 of the Stamp Act.)

12. The following documents do not come under any of the exemptions mentioned above, but are chargeable with stamp duty under the general rules:—

(*a*) Cheques or receipts [other than the receipts mentioned in Article 11 (1) (*f*)], drawn by a Railway Company, including a Company to which a State Railway has been leased, or by a Municipality.

NOTE.—This rule applies also to receipts drawn for claims, the adjustment of which may be made through current account.

(*b*) Cheques or receipts signed by a Government officer as Chairman of a Municipality.

(*c*) Cheques or receipts drawn on account of Cantonment and other Local Funds.

(*d*) Receipts for advances taken by Government officers.

(*e*) Receipts for amounts of emigrants' money orders.

(*f*) Receipts for refund or repayment of deposits.

(*g*) Receipts on Acquittance Rolls of Establishments.

(*h*) Receipts drawn by the Accountant General or the Treasurer of Charitable Endowments on account of interest on Municipal or Port Trust debentures kept in his custody as ordinary Trust Funds or Charitable Endowments.

13. The following general instructions regarding the preparation and form of vouchers should also be observed:—

(*a*) Printed forms of vouchers in English should be adopted as much as possible; but when, from any circumstance, a

No. 7.

Article 13—

In the last line of clause (e), substitute "Central" *for* "Imperial.

(C. A. C., I., 8th Edition, Reforms List, No. 7—1-4-21.)

No. 108.

Page 7—

Insert the following as Rule 1 to Article 13 (f):—

"1. The head of an office may authorise any gazetted officer serving under him to sign a bill, voucher, or order, *for* him, communicating the name and the specimen signature of the officer to the treasury. This will not, however, relieve the head of the office, in any way, of his responsibility for the accuracy of the bill or for the disposal of the money received in payment."

[C. A. C., Vol. I, 8th Edn., No. 108, dated 15th October 1922.]

No. 386.

Page 7, Article 13.

Insert the following as clause (*e*) under this Article, re-lettering the subsequent clauses accordingly :—

" (*e*) The correct head of classification should be recorded on each voucher by the drawing officer, the classification in the budget being taken as a guide. This classification should also show whether the expenditure is voted or non-voted.

[C. A. C., Vol. I, 8th Edn., No. 386, dated 1-6-25.]

vernacular voucher is unavoidably necessary, a bi-lingual form should be used. A specimen which will serve as a general guide is given as Form 27 for deposit vouchers, and may be obtained from the local Accountant General.

(*b*) When the use of a purely vernacular account or voucher is unavoidable, a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of the payee, and the nature of the payment.

(*c*) All vouchers must be filled in and signed in ink. The amount of each voucher should, as far as whole rupees are concerned, be written in words as well as in figures. The amount of annas and pies may always, however, be written in figures after the words stating the number of rupees, but in case of there being no annas or pies the word "only" should be inserted after the number of whole rupees and care should be taken to have no space for interpolation as in the following examples—"Rupees twenty-six only," "Rupees twenty-five, 4/11."

*((*d*) All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made; any in the orders of payment must be attested in the same way by the Treasury Officer. No document bearing an erasure can be accepted, and payment of such vouchers should be refused by the Treasury Officer and a fresh voucher called for.

(*e*) Charges against two major heads should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground unless the items require different action from him, such as entry in different registers. This order does not apply to the allowances of an officer, or of an establishment, as in such cases the whole of his allowances, even if belonging to two or more major heads of account, should be drawn on a single bill if they are chargeable wholly to Imperial or Provincial Revenues.

(*f*) Unless the local Government has expressly authorised it in the case of any specified office, no payment may be made on a voucher or order signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk be in the habit of signing letters *for* him. Nor may any moneys be paid on a voucher or order signed with a stamp. When the signature on a voucher is given by a mark or seal or thumb impression, it should be attested by some known person. Vernacular signatures must always be transliterated.

(*g*) Bills requiring *previous* countersignature should be returned unpaid if presented without such countersignature.

(*h*) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.

(*i*) The authority under which deductions are made in a bill should be quoted.

(*j*) Dates of payment should when possible be noted by the payees in their acknowledgments in sub-vouchers, acquittance rolls, etc. If, for any reason, such as illiteracy or the presentation of receipts in anticipation of payment under Article 9, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.

(*k*) In cases in which the endorsement on a bill is unauthorised, incomplete, or otherwise irregular, the Treasury Officer should refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

*NOTE.—These instructions are intended primarily for bills and vouchers payable at treasuries but, as far as possible, they should also be observed in preparing vouchers for payments made departmentally.

14. A Treasury Officer must not honour a claim which on the face of it is disputable; he will request the claimant to refer the question to the Accountant General.

Nor may he undertake correspondence for an officer making a claim to any special allowance, but will request him to address the Accountant General either direct or through his own official superior.

15. It must be remembered that the Treasury Officer has to satisfy not only himself, but also the Account Department, that the claim is valid; and has further to prove that the payee has actually received the sum charged. Careful attention must therefore be given to the rules regarding the completion of vouchers referred to in Article 13. The Treasury Officer must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

1. The Treasury Officer, before paying any bill of a Covenanted Civilian, must see that the deductions prescribed by Article 556 (*a*) of the Civil Service Regulations have been made.

2. Treasury Officers, when cashing bills for Survey Officers and others at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bill presented. The note should be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the

No. 157.

Page 8, Article 14—

Insert the following at the end of the first sub-paragraph :—

" (*Vide* Treasury Order 17)".

[C. A. C., Vol. I, 8th Edn., No. 157, dated 1st April 1923.]

No. 158.

Page 8, Article 15, Rule 1—

Substitute "the deductions on account of the Indian Civil Service Provident Fund" *for* "the deductions prescribed by Article 556 (*a*) of the Civil Service Regulations"

[C. A. C., Vol. I, 8th Edn., No. 158, dated 1st April 1923.]

actual cash or drafts delivered to him; and, when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended :—

Bills presented for salary, etc.		000
Bills presented for contingencies		000
Bills presented for sundries		000
	TOTAL	000
Paid in cash	000	
Paid in draft	000	
		000
	† Deductions (if any)	

†[Explanation.]

Signature of Messenger———————————

———————————

Treasury Officer.

3. Any deductions made by the Treasury Officer reducing the net amount claimed on a bill should be explained in a memorandum signed by the Treasury Officer to be given to the presenter.

Issue of Duplicates or Copies of Documents.

16. No Government officer may issue duplicates or copies of receipts granted for money received, or duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account, was received from or paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost, and does not apply to cases in which, by existing rules, duplicates are prepared and tendered with the originals. In the case of a bill or deposit repayment voucher passed for payment at a treasury but lost before encashment or payment, the officer who drew the original bill or voucher should ascertain from the treasury that payment has not been made on the original before he issues a duplicate, which should bear distinctly on its face the word "duplicate" written in red ink.

Responsibility for Overcharges.

17. The responsibility of drawers and payers of bills is thus stated in the Resolution introducing the present system of account (F. D. No. 2189, dated 20th April 1865, paragraph 34)—

The privilege of drawing pay abstracts or bills for salary, allowances, or contingent expenses will be restricted to responsible officers, and the drawer of the bill will be held answerable for any overcharge. The responsibility of the countersigning officer will be that which attaches to all controlling officers, and which brings them under liability to make good any loss arising from their culpable negligence. The Treasury Officer who makes payments without pre-audit will be responsible for checking any palpable errors, and (in the case of change of office, or of rate of salary of gazetted officers) for passing the new rate with reference to the orders directing the change. In short, the responsibility for an overcharge will rest primarily with the drawer of the

bill, and (failing recovery from him) the overcharge will be recovered from the Treasury Officer or the countersigning officer, only in the event of culpable negligence in either of them.

NOTE.—The Treasury Officer is required under the above ruling to examine the accuracy of the arithmetical computations in a bill.

Check of Charges.

18. Every charge comes up for audit or disposal by the Accountant General, who, if the charge is irregular or is in excess, proceeds to remove the irregularity or recover the excess through the Treasury Officer, usually, however, issuing a warning slip to the officer concerned; and, if anything more is due (unless the amount be insignificant), informs the officer accordingly, leaving him to prefer the additional claim or not as he thinks proper.

Audit Objections and Recoveries.

19. Objections and orders which arise out of the examination by the Accountant General of the treasury accounts are communicated to the Treasury Officer by letters, audit memoranda, or periodical objection statements. To these the earliest attention should be given, and under standing orders, the Treasury Officer should return the objection statement or audit memorandum within a fortnight, or send a letter explaining the cause of delay.

NOTE.—The fact that some of the objections are still under reference is no reason for keeping back the statement. Such cases can be extracted for subsequent explanation.

20. When the Accountant General disallows a payment of an allowance as unauthorised, the Treasury Officer is bound not only to recover the amount disallowed without listening to any objection or protest, but to refuse to pay it in future till the Accountant General authorises the payment to be resumed; that no warning slip has been received by the officer retrenched, or that, being received, it has been answered, are facts with which the Treasury Officer has no concern. And the Accountant General must remember that he is responsible for seeing that Treasury Officers carry out his instructions: the Financial Department has ruled that his "objection must prevail absolutely and immediately over every authority under that of the local Government; and if the local Government overrules an objection by the Accountant General, even temporarily, reference should be made to the Government of India."

1. If an officer, from whom a recovery is ordered, has meantime been transferred to another district, the Treasury Officer should, without delay, pass on the order of recovery to the other treasury.

2. A Treasury Officer must not, when a retrenchment is ordered, enter into any correspondence with either the Accountant General or the Officer placed under retrenchment; it is his duty simply and promptly to carry out the orders he has received, and to leave the person aggrieved to refer the case to Government through the proper channel.

3. Recoveries are not ordinarily made at a rate exceeding one-third of salary, unless the officer affected has, in receiving or taking the excess, acted contrary to orders or without due justification.

4. A register should be maintained at the treasury for recording all retrenchments ordered by the Account Office. It should contain columns specifying the name and office

No. 159.

Page 10, Article 18—

Insert the following at the end of this Article :—

"The extent to which charges should be audited is prescribed by the Auditor General."

[C. A. C., Vol. I, 8th Edn., No. 159, dated 1st April 1923.]

No. 160.

Page 10, Article 20—

After the word "protest" *in line 3, insert* (*Vide* Treasury Order 28)".

[C. A. C., Vol. I, 8th Edn., No. 160, dated 1st April 1923.]

No. 397.

Page 10, Article 20.

Delete the words "of an allowance" from lines 1 and 2.

[C. A. C., Vol. I, 8th Edn., No. 397, dated 1-6-25.]

No. 8.

Article 20—

Cancel the portion of the Article commencing with the words 'The Financial Department has ruled' *in line 9 and ending with* 'reference should be made to the Government of India,' *substituting a full stop for the colon after the word* 'instructions.'

(C. A. C., I., 8th Edition, Reforms List, No. 8 - 1-4-21.)

No. 379.

Page 10, Article 20.

Insert the following as rule 3 under this article, renumbering the existing rules accordingly :—

"3. Representations and protests against retrenchments ordered by the Accountant-General will not ordinarily be considered by the administrative authorities if submitted later than three months from after the date of receipt of the intimation by the aggrieved officer. This provision does not remove from the Treasury Officer, the duty of enforcing immediately recovery of a retrenchment order under rule 2 above."

[C. A. C., Vol. I, 8th Edn., No. 379, dated 1-6-25.]

No. 9.

Article 21—

For the words 'Presidency Banks and their branches' *in line 4 of this Article, read* 'the Imperial Bank of India, either at a local head office or a branch.'

(C. A. C., I., 8th Edition, Reforms List, No. 9—1-4-21.)

No. 161.

Page 11, Article 20, Rule 5—

Delete the words "Salary or" from lines 1, 2, and 4.

[C. A. C., Vol. I, 8th Edn., No. 161, dated 1st April 1923.]

No. 63.

Page 11, Article 23—

*Insert the following as a *Note under this Article :—*

NOTE.—The cross entry is not necessary if the amount in words is typed perforated by a special cheque writing machine.

(C. A. C., Vol. I, 8th Edn., No. 63, dated 1st January 1922.)

No. 142.

Page 11, Article 21, Rule 2—

(i) *Substitute* "does not apply to officers of the" *for the words* "applies to officers of the Military Works Services but does not apply to officers of the other" *in lines 1 and 2.*

(ii) *After the word* "military" *in line 3, insert* "(including Military Works Services)".

[C. A. C., Vol. I, 8th Edn., No. 142, dated 1st April 1923.]

No. 119.

Page 11, Article 23—

Insert the following as Note 3 to this Article:—

"NOTE 3. Article 13 (*d*) applies *mutatis mutandis* to corrections and alterations in cheque

[C. A. C. I, 8th Edition, No. 119, dated 2-1-1923.

No. 106.

Page 11, Article 23—

Insert the following as Note 2, numbering the present Note as Note 1:—

"NOTE 2.—All cheques should be written in Calcutta Stationery Office Registration ink obtainable from the Controller of Stationery and Printing".

[C. A. C., Vol. I, 8th Edn., No. 106, dated 15th October 1922.]

of the person from whom the recovery is to be effected, the nature and amount of the over-payment, and the method by which the over-payment has been adjusted.

*5. If considered desirable, the recovery of a sum retrenched from a salary or pay bill need only be made from the next salary or pay bill, and of a sum retrenched from a travelling allowance bill, from the next payment of travelling allowances; but retrenchments of travelling allowances must be recovered in cash or from salary or pay bill when the officer concerned does not, within a month, present a travelling allowance claim from which they can be recovered.

Cheques.

*21. Cheque books required by Disbursing Officers authorised to drawn on treasuries and sub-treasuries, should be obtained by them direct from the head treasury concerned, cheque books required for use on Presidency Banks and their branches also being obtained from the Treasury Officers and not from the banks. The Treasury Officer will supply a cheque book only on receipt of the printed requisition form which is inserted in each book towards the end and never more than one cheque book on a single requisition. The requisition should be signed by the Disbursing Officer.

1. Cheques from books obtained from a particular treasury should not be drawn on other treasuries or sub-treasuries of other districts.

2. This article applies to officers of the Military Works Services but does not apply to officers of the other non-civil departments named below who receive their supplies of cheque books departmentally :—Railways, Military and Posts and Telegraphs (Telegraph Section). Nor does it apply to the Public Works Department in Madras.

*22. A separate cheque book should be used for each head treasury or sub-treasury and the drawing officer should notify to the treasury or the bank upon which he draws, the number of the cheque book which from time to time he brings into use and the number of cheques it contains. Each cheque book must be kept under lock and key in the personal custody of the drawing officer, who, when relieved, should take a receipt for the correct number of cheques made over to the relieving officer.

*23. All cheques should have written across them in words, at right angles to the type, a sum a little in excess of that for which they are granted: thus "under thirty rupees" will mean that the cheque is for a sum not less than ₹20, but less than ₹30; and similarly "under eight hundred rupees" will mean that it is for less than ₹800, but not less than ₹700. No abbreviations such as "eleven hundred" for "one thousand one hundred" should be used. The amount should be written in the manner prescribed for vouchers in Article 13 (*c*). In drawing or cashing a cheque, it should be remembered that a common form of fraud consists in altering the word *one* into four by prefixing an *f* and changing the *e* into an *r*, the figure being easily altered to correspond. The word *twenty*, if written carelessly, has also sometimes been changed into *seventy*. The drawer of a cheque in which these words occur should therefore so write as to make the fraud impossible and the treasury should examine the words and corresponding figures with special care.

*24. No advice of the issue of any cheque need be sent to the treasury. As a general rule, cheques should not be issued for a sum less than ₹10 unless this is permissible under the provisions of any law or rule having

the force of law; but cheques of the Military Department drawn for payment elsewhere than at the station where the military disbursing officer himself is located, may be for a sum not less than ₹1. Cheques of the Military Department will be payable at any time within three months after the month of issue: thus, a cheque bearing date any time in January is payable at any time upto 30th April. All other cheques remain current for three months only counting from the date of issue.

*25. When an officer is authorised to draw cheques on sub-treasuries, he should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on each sub-treasury in order that funds may be provided as far as possible. Cheques drawn on sub-treasuries should be distinguished by different numbers and letters from those drawn against the head treasury.

*26. (*a*) Every cheque in favour of a Government officer must be made payable to order only; but when the payee is not in Government employ, the drawer may, at his request, make the cheque payable to bearer. Treasury Officers will therefore cash cheques payable to "A. B. or bearer," except when A. B. is a Government servant. If a cheque payable to a person not in Government employ or payable to such a person "or order" is presented, the Treasury Officer may decline to pay it, if he is unable to satisfy himself of the identity of the payee, and of the completeness of the chain of endorsement by which the payee is the holder of the cheque.

(*b*) Ordinarily a cheque is not cashed by the Treasury Officer unless it is receipted by the payee himself or other person in whose favour it is regularly endorsed for payment. In special cases, when the head of an office is unable himself to receipt cheques payable to his order, owing to his being absent on tour or for other causes, and when he considers that strict compliance with the ordinary rule would cause inconvenience, he may specially authorise in writing a subordinate Gazetted Officer to endorse for him cheques drawn in his favour by his official designation.

1. Where sub-treasuries are in charge of Indian officials not acquainted with English, bi-lingual cheques should be used, and if these cheques are not used, the paying officer is responsible for calling attention to this rule.

2. When a public officer sends a cheque to a treasury not for cash payment, but for credit of its amount in the treasury accounts, he must, before endorsing the same, add the words "Received payment by transfer credit to———." Omission to do this facilitates fraudulent appropriation of money.

*27. If a Disbursing Officer be informed that a cheque drawn by him has been lost, he may address the Treasury Officer drawn on, forwarding for signature a certificate in the accompanying forms.† If, after search through the lists of cheques paid, the Treasury Officer finds that the cheque has not been cashed, he will sign and return the certificate, taking care to note the stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the clerk concerned. If the original cheque be presented afterwards the Treasury Officer will refuse payment and return the cheque to the person presenting it after writing across it "Payment stopped." The Disbursing Officer will

No. 398.

Page 12, Article 27.

Substitute the words "following form" for the words "accompanying forms" in line 3.

[C. A. C., Vol. I, 8th-Edn., No. 398, dated 1-6-25.]

No. 162.

Page 13, Article 28—

Delete this Article.

[C. A. C., Vol. I, 8th Edn., No. 162, dated 1st April 1923.]

No. 261.

Page 13, Article 29—

Insert the following as a Note to this Article :—

NOTE.—Cases of frauds, losses and defalcations affecting Customs, except as regards matters which are under the direct audit of the Accountant-General, should be reported to the Examiner of Customs Accounts.

[C. A. C. I., 8th Edition, No. 261, dated 1st August 1923.]

enter in his account the original cheque as cancelled, and may issue another.

†Certified that cheque No. , dated for R reported by the (Disbursing Officer) to have been drawn by him on this treasury in favour of has not been paid, and will not be paid if presented hereafter.

——————Treasury.

The——————19

Treasury Officer.

Transfer of Office.

*28. When an officer, whether gazetted or non-gazetted, who usually draws or countersigns cheques or bills payable at a treasury or sub-treasury, makes over charge of his office to another, he should send a *facsimile* of the relieving officer's signature to the Treasury Officer or Sub-treasury Officer, in order that the latter may satisfy himself as to the validity of the cheques and bills presented by him.

Defalcations.

*29. With the exceptions noted below, any defalcation or loss of public money, stamps, opium, stores, or other property, discovered in a Government treasury or other office or Department, which is under the audit of the Accountant General, should be immediately reported to the Accountant General, even when such loss has been made good by the person responsible for it. It will usually be sufficient if the officer reporting the defalcation or loss to higher authority sends to the Accountant General either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible. When the matter has been fully enquired into, a further and complete report should be submitted of the nature and extent of the loss showing the errors or neglect of rules, by which such loss was rendered possible, and the prospects of effecting a recovery. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary.

EXCEPTION 1.—Defalcations or losses of departmental revenues or receipts which have not been paid into a Government treasury or sub-treasury, petty defalcation or misappropriations committed by village officer, or losses due to accidents or thefts in village officers' houses, or while money is in transit to the treasury, need not, however, be reported to the Accountant General; but his opinion or advice may be obtained, if it is likely to be of use in preventing their occurrence in future.

EXCEPTION 2.—Petty cases, that is cases involving losses not exceeding R200 each, need not be reported to the Accountant General unless there are, in any case, important features which merit detailed investigation and consideration.

Erasures.

*30. Erasures and over-writings in any account, register, schedule, or cash book are absolutely forbidden; if any correction be necessary,

the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted. Each such correction, or any interpolation deemed necessary should be authenticated by the head of the office setting his dated initials against each. Special care should be taken by the Treasury Officer as regards all vouchers and accounts showing signs of alteration; and if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity. [*See* Article 13 (*d*).]

Forest and Public Works Expenditure.

***31.** When officers of other Civil Departments are authorised to incur charges on account of the Forest Department, they will do so as Forest Disbursers. They can, therefore, obtain funds from the treasury for such expenditure only against letters of credit, which they must obtain in the manner laid down in the Forest Account Code.

***32.** Similarly, when an officer of another Civil Department is authorised to incur charges on account of the Public Works Department against the grant for "Public Works in charge of Public Works officers," he will do so as a Public Works disburser. He will obtain funds for such expenditure in one of the ways prescribed in the Public Works Account Code for the purpose, and pay the receipts realised into the treasury, and render accounts of receipts and expenditure in the manner laid down in that Code.*

1. This rule is not applicable to charges for construction (petty) and repair, which are adjusted by the Accountant General against the budget grants of the departments concerned; *vide* Appendix 5, Ruling 3. Nor is it applicable to receipts and charges of the following classes collected and paid by civil officers without reference to the Public Works Department:—Owners' rates, and receipts and charges of cemeteries, ferries, roads, staging bungalows, encamping grounds, etc. These are recorded in the accounts under the head "Public Works in charge of Civil Officers."

Accounts with Banks.

***33.** The following are the rules for Government officers who require to keep a banking account. These rules do not, however, apply to the banking of Regimental Funds, which may be lodged with any bank with the sanction of the Controller of Military Accounts. Such accounts must be kept with a Presidency Bank or a branch of a Presidency Bank, or, where there is no such Bank, then with any other Bank, but in the latter case the money will be at the personal responsibility of the officer concerned, in the same way as if it were kept in his private custody:—

1.—No officer of Government may have an account in his public capacity with any bank without the previous sanction—

of the Accountant General for Railways, if he is an officer under the Railway Department;

of the Controller of Military Accounts, if he is a Military officer;

of the Examiner of Accounts, Military Works Services, if he is a Military Works officer;

of the Civil Accountant General, in other cases.

No. 141.

Page 14, Article 31—

Delete the words " only against letters of credit, which they must obtain " *in line 4.*

[C. A. C., Vol. I, 8th Edn., No. 141, dated 1st April 1923.]

No. 101.

Page 14, Article 32, line 3—

For the words "Public Works in charge of Public Works Officers" *substitute* "Public Works".

[C. A. C., Vol. I, 8th Edn, No. 101, dated 15th October 1922.]

No. 102.

Page 14, Article 32—Rule 1—

Delete the last two sentences " Nor is it applicable ....." *to end of the Rule.*

[C. A. C., Vol. I, 8th Edn., No. 102, dated 15th October 1922.]

No. 163 (Cancelled).

No. 164.

Page 14, Article 33—

Delete this Article.

[C. A. C., Vol. I, 8th Edn., No. 164, dated 1st April 1923.]

No. 10.

Article 33—

For the words 'a Presidency Bank or a branch of a Presidency Bank' *in line 5 of this Article, read* 'the Imperial Bank of India either at a local head office or branch.'

(C. A. C., I., 8th Edition, Reforms List, No. 10—1-4-21.)

No. 377.

Page 15, Chapter 1, Article 33A.

Insert the following as a note under this Article :—

"For the purpose of adjusting leave salaries and pensionery charges the Military and Commercial Departments are treated as separate Governments from Civil and other non-Commercial Departments.

[C. A. C., Vol. I, 8th Edn., No. 377, dated 1-6-25.]

No. 333.

Page 15, Article 33A, as amended by correction No. 81, dated 1st January 1922—

Insert the words "and the local Government of Coorg" *after the words* "Governors' provinces" in line 2.

[C. A. C. I., 8th Edn., No. 333, dated 1-8-24.]

No. 81.

Page 15, Article 33-A (as inserted by the Reforms List of Corrections), dated 1st April 1921—

Substitute the following for this Article :—

"33A. (1) The Government of India and the local Governments of Governors' provinces are considered to be separate Goverments for the purpose of this Article and the transactions under the local Governments directly under the Government of India (*e.g.*, those of North-West Frontier Province, Delhi, etc.), and the Central transactions under the other local Governments are considered to be transactions of the Government of India.

(2) In the case of transactions concerning two Governments :—

(*a*) Adjustments shall always be made in accordance with the rules in Appendix 6 if a Commercial Department or a regularly organised stores section of a department is concerned.

(*b*) If under the ordinary operation of the rules in Appendix 6, adjustment would be made if the departments were under a single Government, a similar adjustment shall be made between the two Governments unless they agree to the contrary.

(*c*) In all other cases an adjustment will be made by mutual agreement between the parties concerned or under the orders of the Secretary of State in Council if the Government of India is one of the parties or of the Governor General in Council if the parties concerned are local Governments.

(3) The leave salary and pensions of officers will be adjusted in accordance with the orders of the Secretary of State on the subject unless the Governments concerned agree to some other method of adjustment.

(C. A. C., Vol. I, 8th edn., No. 81, dated 1st January 1922.)

No 11.

Introduce the following as Article 33-A :—

Adjustments between Governments.

33-A —(1) The Government of India, the local Governments of Governors' provinces and of Burma are considered to be separate Governments for the purpose of this Article and the transactions under the local Governments directly under the Government of India (*e.g.*, those of the North-West Frontier Province, Delhi, etc.), and the Central transactions under the other local Governments are considered to be transactions of the Government of India.

(2) When a payment is made by one Government for another or when a payment affects two or more Governments the adjustment will be made (or not) according to mutual agreement between the Governments concerned. If they fail to arrive at an agreement, the adjustment will be made under the orders of the Secretary of State in Council if the Government of India is one of the parties, and of the Governor General in Council if the parties concerned are local Governments.

(3) The leave allowances and pensions of officers will be adjusted in accordance with the orders of the Secretary of State on the subject unless the Governments concerned agree to some other method of adjustment.

(C. A. C., I., 8th Edition, Reforms List, No. 11—1-4-21.)

II. The permission will be given in the following cases :—

(1) For the moneys and accounts of private or public institutions which are financially independent of Government, and for which Government is not financially responsible, *e.g.*, dispensaries, grant-in-aid schools.

(2) For moneys raised by voluntary subscription for any public or *quasi*-public purpose.

(3) To Political Officers for moneys in respect of which they have transaction with Indian Chiefs; but not for moneys employed in the ordinary course of public service.

III.—The permission must not be given in the following cases :—

(1) Where the money lodged in the private account is drawn from the Government treasury for expenditure upon public account, or is received in order to be paid into the Government treasury, either as revenue or as deposits.

(2) Where the money forms part of a balance of an account submitted to the Account Department, or the receipts or outgoings are transactions of which the officer is bound to render an account to the Account Department.

(3) Where the money, by law or any order of Government or of a Court of Justice, must be deposited with, or held in trust by any officer of Government in his official capacity.

(4) Where the money is advanced for contingent expenditure, or, under the rules of the Public Works Department, to Civil Officers for Public Works expenditure.

IV.—Other cases will be decided upon their merits, the principle to be observed being that no transaction of receipt or payment in which Government is concerned should occur otherwise than as a receipt or payment at a Government treasury, except upon some definite ground of convenience to the public service. The personal convenience of the officer charged with the duty of making receipts or payments is not a ground for permitting an account to be opened with a bank.

V.—Private and Military Secretaries to Governors and Lieutenant-Governors are exempted from the above rule. Secretaries to Governments may sanction accounts in their own name, in an order of which a copy must be communicated to the Account Officer concerned, and which should state the nature of the moneys kept in the account.

VI.—The following officers are also exempted from these rules, *viz.*, Administrator General, Official Trustee, Official Assignee, Official Receiver, Sheriff, Government Solicitor, Madras, Solicitor to the Government of India, and Account Officer, High Court, Original Side (including an Accountant General of a High Court where there is one).

ANNEXURE A.

[Referred to in Article 8, Note to clause (*b*).]

1. Assam-Bengal Railway.
2. Madras and Southern Mahratta Railway.
3. East Indian Railway.
4. Morvi Railway.
5. Burma Railways.
6. Bombay, Baroda and Central India Railway.
7. Jodhpur-Bikaner Railway.
8. Udaipur-Chitore Railway.
9. Dholpur-Bari Railway.
10. Rohilkund and Kumaon Railway.
11. South Indian Railway.
12. Howrah-Amta Light Railway.
13. Cutch State Railway.
14. Jorhat State Railway.
15. Dibru-Sadiya Railway.
16. Tezpur-Balipara Railway.
17. Bengal Provincial Railway.
18. Bengal and North-Western Railway.
19. Deoghur Railway.
20. Darjeeling-Himalayan Railway.
21. Barsi Light Railway.
22. Bengal Dooars Railway.
23. Bhavnagar-Gondal-Junagad-Porbandar Railway.
24. North Western Railway.
25. Oudh and Rohilkhand Railway.
26. Eastern Bengal State Railway.
27. Bengal Nagpur Railway.
28. Great Indian Peninsula Railway.
29. Nizam's Guaranteed State Railway.
30. Baraset-Basirhat Light Railway.
31. Bukhtiarpur-Behar Light Railway.
32. Shahdara (Delhi)-Saharanpur Light Railway.
33. Howrah-Sheakhala Light Railway.

Chapter 2.—Check on Receipts.

NOTE.—The rules in this chapter are not applicable to the Public Works and Forest Departments.

Departmental Revenue . . . 34
Fines 35
Miscellaneous Demands . . . 36
Convict Charges recoverable from Indian States 37

Departmental Revenue.

34. (*a*) In the case of departmental revenue (*e.g.*, Land Revenue, Excise, Stamps, Jail Receipts, Registration Receipts, etc.), the duty of seeing that the dues of Government are regularly paid into the treasury rests with the departmental controlling officers, who receive from their subordinates accounts and returns claiming credit for so much paid into the treasury, and to whom the Accountant General sends, for comparison with these, extracts from his accounts showing the amounts brought to credit in them.

(*b*) If any wrong credits are thus brought to the notice of the controlling officer, he should at once inform the Accountant General with a view to the correction of the accounts. If any credits are claimed but not found in the accounts, it is usually more convenient to make enquiries first of the departmental officer.

NOTE.—It is essential that the departmental controlling officer's account should not be compiled from returns prepared by the treasury. But the Treasury Officer is in some cases required to verify returns prepared for submission to departmental controlling officers.

Fines.

35. (*a*) In the case of fines, the duty of checking the receipts is laid upon the Accountant General, to whom a monthly return of all fines realised, and of all remittances of fines to the treasury, should be transmitted by every Court having the power to fine.

(*b*) Compensation fines due to an injured party which are creditable to deposits and fines, which under competent authority, are credited to a municipal or other local fund, will be excluded from this return.

(*c*) In order to secure that returns are received from *every* Court having such power, it will be convenient to arrange for their collection by the head of every department in the district (the Collector, the Judge, and the Magistrate), and their transmission by that officer. If it be more convenient for him to embody all in his own return, there is no objection to his doing so, but the collective return must be based on the records or accounts of the Courts and not on those of the treasury, though it should be compared with the treasury figures before being despatched. The best means of ensuring this comparison will probably be for the

No. 140.

Page 17, Article 35—

Insert the following as Rule 4 to this Article :—

4. In the United Provinces, the submission of the monthly return of fines to the Audit office has been discontinued and the Audit office does not exercise any check over the receipts or refunds of fines.

[C. A. C., Vol. I, 8th Edn., No. 140, dated 1st April 1923.]

No. 326.

Page 17, Article 35, Rule 4, as inserted by correction No. 140 dated 1st April 1923—

Insert the following after "United Provinces" *in line 1 of this rule :—*

'Bengal, Madras, Bombay, Coorg, Assam, Central Provinces and in the minor local Governments under the audit of the Accountant General, Central Revenues."

(C. A. C., I, 8th Edn., No. 326, dated 1st June 1924.)

Court to despatch its return through the Treasury Officer, who will certify to the agreement with his books, or will have the return corrected by the Court before he transmits it.

1. If precautions are taken against double refunds of fines or refunds of fines not actually paid into the treasury, a simple memorandum of the collections of each Court, and of its remittance to the treasury for check with the treasury credit, would suffice; in the absence of such precautions, a detailed list of the fines collected and paid into the treasury must be transmitted in order to facilitate check in case refunds are claimed. The form of the return will be settled by the Accountant General.

2. If the several Courts submit to any controlling officer returns of the fines imposed, the returns of the realizations may with advantage be despatched to the Accountant General under flying seal through the said controlling officer; but if this course be found to cause delay, the Accountant General should instead send to the controlling officer a memorandum of the monthly credits which appear in the treasury account.

3. When fines are received in another district or province, an intimation should be given by the recovering officer to the officer concerned, who should note the fact in his Fine Statement.

Miscellaneous Demands.

36. Miscellaneous demands of Government not falling within the ordinary revenue administration are entered by the Accountant General in a register of special recoveries and their realization watched by him. Such are tributes and contributions from Indian States, contributions from municipalities, contractors and others towards the cost of State establishment, etc.

Convict Charges recoverable from Indian States.

37. Indian States are in some cases responsible for the cost of maintenance of convicts imprisoned in British jails for offences committed in such States. The Jail officials should in each case communicate to the Accountant General any amount recoverable on this account, and the Accountant General will then see to its due recovery.

NOTE.—The rules fixing the responsibility of Indian States in the case of convicts sentenced by a British Court or Officer for offences committed in such States are contained in Foreign Department Resolution No. 3384—1, dated 10th October 1890.

Chapter 3.—Salaries and Allowances : General Rules.

Due Date 38
Death of Payee 39
Last-pay Certificates 41
Bond of Indemnity for Leave Allowances 42
Fund Deductions 43
Income Tax Deductions 44

Due Date.

38. Salary and establishment bills may be signed at any time on the last working day of the month by the labour of which the salary is earned, and are due for payment the next working day. But salary and establishment bills payable at Provincial Headquarters, which require to be pre-audited, and those payable at District Treasuries may be signed and presented for payment three and two days respectively before the last working day of the month to which they relate. Payment of such bills, however, should not be made before the first working day of the next month. In the following cases separate bills must be presented in India for salary due for part of a month, and these bills may be paid before the end of the month, *viz.* :—

(*a*) When an officer proceeds out of India on deputation or on leave other than privilege leave taken by itself.

NOTE.—If the officer is proceeding on combined leave with a last-pay certificate entitling him to draw his privilege leave allowances from the Home Treasury he must draw in India salary and allowances due to the date of making over charge; in other cases he will draw in India those due to the date of embarkation.

*(*b*) When an officer is transferred to another Audit Circle, or within the same Audit Circle (*i*) to or from the Public Works or Forest Department or (*ii*) from one Public Works Division to another.

(*c*) When an officer finally quits the service of Government or is transferred to Foreign Service.

*1. If the first six days of a month are public holidays on which salaries and pensions are not disbursed at the treasury, the local Government may, if it thinks fit, direct the payment on the last open day before the holidays.

(*a*) of salary bills except those of gazetted officers, and
(*b*) of pension bills of pensioners drawing pensions of R100 or less.

The powers of a local Government under this rule have been delegated to the Comptroller and Auditor General, all Accountants General, and the Comptroller, Assam, in respect of their own and subordinate offices.

2. The last payment of salary should not be made to a gazetted officer or to an officer referred to in Article 48, whose pay is drawn on salary bill forms, finally quitting the service of Government or placed under suspension, until the Treasury Officer has satisfied himself, by reference both to the Accountant General and to his own records, that there are no demands outstanding against him. In other cases payment may be made without reference to the Accountant General on the responsibility of the head of the office concerned.

3. In the case of officers and establishments accompanying Governments to hill stations, salary bills drawn at the hill station for payment at the provincial capital, or *vice versâ*,

No. 165.

Page 18, Article 38—

(*i*) *Clause* (*a*). *Insert a full stop after the word* "leave" *in line 1, and delete the words* "other than privilege leave taken by itself".

(*ii*) *Note to clause* (*a*). *Reconstruct this Note as under :—*

"NOTE.—If a Government servant wishes, under the provisions of Fundamental Rule 91, to draw his leave salary in India, he will not be paid up to the date of his relief, but will be allowed to draw his pay and allowances for the broken period of the month at the commencement of the next month along with the leave salary for the rest of the month."

[C. A. C., Vol. I, 8th Edn., No. 165, dated 1st April 1923.]

No. 399.

Page 18, Article 38.

Delete "viz," in line 11.

Rule 1.

Alter the fullstop after "holidays" in line 3 into a comm

[C. A. C., Vol. I, 8th Edn., No. 399, dated 1-6-25.]

No. 78.

Pages 18-19, Article 38—

Add the following to Rule 3 under this Article :—

"Salary and establishment bills of the Government of India Secretariat and other offices, while at Simla, may be signed and presented for preaudit five days before the last working day of the month to which they relate."

(C. A. C. Vol. I, 8th edn., No. 78, dated 1st January 1922.)

No. 166.

Page 19, Article 38—

(*i*) *Rule 4. Delete this rule.*

(*ii*) *Rule 5. Renumber this Rule as Rule 4 and substitute* "pay" for "salary" *in line 1.*

[C. A. C., Vol. I, 8th Edn., No. 166, dated 1st April 1923.]

No. 357.

Page 19, Article 40, as amended by correction slip No. 328, dated 1st July 1924—

Insert the word "direct" *after the word* "circumstance" *in line 4—*

Delete "full stop" *after the words* "High Commissioner for India" *and insert the following thereafter :—*

"and send a copy of the report to the department of the Government of India concerned for information".

[C. A. C., I., 8th Edition, No. 357, dated 2nd February 1925.]

No. 328.

Page 19, Article 40—

For "Secretary of State" *in line 4 of this Article substitute* "**High** Commissioner for India."

[C. A. C., I, 8th Edn., No. 328, dated 1st July 1924.]

No. 99.

Page 19, Article 41—

For the words " in the Civil Service Regulations, Appendix No. 3 " *in lines 2 and 3 of this Article, substitute* " in Appendix 8 A ".

[C. A. C., Vol. I, 8th Edn., No. 99, dated 15th October 1922.]

No. 167.

Page 19, Article 41—

Substitute "the pay and allowances" *for* "salary" *in line 4.*

[C. A. C., Vol. I, 8th Edn., No. 167, dated 1st April 1923.]

may be signed one, two or three days before the end of the month, though they will not be due for payment before the first working day of the next month.

4. When combined leave is granted, privilege leave allowances for the broken period at the end of the leave may be drawn at any time after the expiration of the privilege leave.

5. In case of transfers to and from service in Persia, salary will be paid up to the date when the transfer takes place, whether the officer changes his circle of audit or not.

Death of Payee.

39. (*a*) Salary, allowances or pension can be drawn for the day of a man's death; the hour at which death takes place has no effect on the claim.

(*b*) Salary and other allowances claimed on behalf of a deceased officer may be paid without the production of the usual legal authority (1) to the extent of ₨500 under orders of the Collector or other officer responsible for the payment after such enquiry into the rights and title of the claimants as may be deemed sufficient; (2) for the excess over ₨500 under the orders of the local Government on execution of an indemnity bond, with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

In any case of doubt payment should be made only to the person producing legal authority.

Any person claiming as the heir of a deceased pensioner should be required to produce the pensioner's half of the Pension Payment Order, or if no Pension Payment Order has been issued the copy of the order in which sanction to the pension was communicated to the pensioner or his heir.

(*c*) The rules regarding payment of pensions of deceased pensioners are contained in the Civil Service Regulations, Articles 959—961.

NOTE.—Rule 2 under Article 38, regarding last payments of salary, applies here also.

40. The death of every European officer of Government other than an officer of the Army or Navy, must be immediately reported by the head of his office to the Government under which he was serving, which will announce the circumstance to the Secretary of State. The death of such pensioners should similarly be reported, but by the Account Office, which should be furnished with the necessary particulars by the officer who has been disbursing the pension. This report should be submitted in Form 31.

Last-pay Certificates.

41. Forms of last-pay certificates, to be granted in certain circumstances by the Treasury Officer, are set forth in the Civil Service Regulations, Appendix No. 3. A Treasury Officer must be careful not to pay salary to an officer to whom he has granted a last-pay certificate, unless the certificate is first surrendered.

1. The form of last-pay certificate prescribed provides for detail of the fund deductions although the officer preparing the bills is responsible for their correctness; but the Treasury

Officer is responsible not only for entering in the certificate all demands against the departing officer, including any made under an order of attachment of his salary by a Court of law, of which he may have received notice before granting the certificate, but for passing on any, of which he may afterwards receive notice, to the treasury from which the officer will in future draw pay.

2. In all cases of transfer from one district to another within the same Audit Circle, the last-pay certificate should specify the last regular or monthly payment; and the entire salary for the month in which transfer has been made should be paid in the new district except as provided in Article 38 (*b*).

Bond of Indemnity for drawing Leave Allowances, etc.

42. (*a*) Officers often make arrangements with their agents to draw their leave or vacation allowances, pensions, etc., either granting them powers-of-attorney to enable them to do so, or leaving their bills ready signed in the agent's custody for presentation, the agents in their turn giving Government a bond of indemnity as security against any loss in case of over-payment (Civil Service Regulations, Article 864).

*NOTE.—A Register of Power-of-Attorney will be kept by the Treasury Officer in the form prescribed in paragraph 50 of the Government Securities Manual.

(*b*) The bond of indemnity, which must be stamped, may be of the following form in the case of a $\frac{\text{firm}}{\text{bank}}$:

In consideration of $\frac{\text{our}}{\text{their}}$ being permitted to draw the salary of..... during his absence from the Presidency, $\frac{\text{we}}{\text{the (here insert the name of bank)}}$ do hereby engage to refund to Government, on demand, any overpayment that may be made to $\frac{\text{us}}{\text{them}}$ as his $\frac{\text{agents}}{\text{agent}}$.

(*c*) It must of course be seen that the person signing the bond of indemnity has authority to bind the firm or bank.

(*d*) It is not necessary, however, for a separate bond to be entered into in the case of each individual officer. Agents of standing and respectability may, for this purpose, be allowed to enter into a general agreement in the form given in Appendix 1.

NOTE.—The form of the bond requires advice to be sent to the Account Officer of any change in the constitution of a firm to which the bond refers. When such advice is received, a recognition of the existing agreements that have been entered into previous to the change in the partnership should be obtained either by calling for fresh agreements to be executed by the new partnership, or by obtaining an acknowledgment from the new partnership that they are bound by the existing agreements of the old partnership or otherwise.

*(*e*) Agents of standing and respectability are also allowed to execute a single bond to cover the leave allowances, pensions, etc., of their constituents, payable not by any one Account Officer only, but by all Account Officers, whether Civil or Military. Arrangements for the execution of such a bond must be made through the Comptroller General. A list of the Agents who have executed such bonds of indemnity is given below:—

1. The Bank of Bengal.
2. The Bank of Madras.
3. The National Bank of India, Limited.

No. 168.

Page 20, Article 42 (a)—

Substitute " leave salaries " *for the word* " leave " *in line 2 and delete the words* (Civil Service Regulations, Article 864) *in line 4.*

[C. A. C., Vol. I, 8th Edn., No. 168, dated 1st April 1923.]

No. 368.

Page 20, Article 42, Clause (e)—

Insert the following as new entries Nos. 15 and 16 to the list of agents as revised by correction No. 320, dated 1st April 1924:—

"15. Bansilal Ram Rattan, R. B., Bankers, Lahore Cantonment and Bangalore."

"16. Bansilal Ahirchand, R. B., Bankers, Bombay, Calcutta, etc., etc."

(C. A. C., Vol. I, 8th Edn., No. 368, dated 2-3-25.)

No. 382.

Page 20, Article 42(e).

For item 1 in the list given below this Article (as revised by correction No. 320, dated 1st April 1924) *substitute* the following :—

"1. The Imperial Bank of India, its local head offices and branches in Calcutta, Madras and Bombay and elsewhere, and such other local head offices and branches as may hereafter be established."

[C. A. C., Vol. I, 8th Edn., No. 382, dated 1-6-25.]

No. 385.

Pages 20 and 21, Article 42, Clause (e).

Insert the following as new entry No. 21 to the list of Agents as revised by correction No. 320, dated 1st April 1924 :—

" 21. The Mercantile Bank of India, Limited, Madras."

[C. A. C., Vol. I, 8th Edn., No. 385, dated 1-6-25.]

No. 329.

Pages 20 and 21, Article 42, Clause (e)—

Delete the words "King's Branch" *in entry No. 12 as revised by correction slip No. 320, dated the 1st April 1924.*

[C. A. C., I, 8th Edn., No. 329, dated 1st July 1924.]

No. 169.

Page 20, Article 42 (b)—

Substitute "pay" / "leave salary" / "pension" *for the word* "salary" *in line 1 of the form of bond of indemnity.*

[C. A. C., Vol. I, 8th Edn., No. 169, dated 1st April 1923.]

No. 12.

Article 42 (*e*)—

(1) *For item 1 in the list given below this Article, substitute :—*

1. The local head offices of the Imperial Bank of India, Calcutta and Madras.

(2) Cancel item 2 and re-number the subsequent items in the list.

(C. A. C., I., 8th Edition, Reforms List, No. 13 —1-4-21.)

No. 253.

Page 21, Article 42, Clause (e)—

Delete entry No. 5 under this clause.

[C. A. C., Vol. I, 8th Edn., No. 253, dated 1st July 1923.]

No. 340.

Pages 20 and 21, Article 42 (e)—

Add the following as item No. 14 in the list of agents given under this Article, as amended by correction slip No. 320 dated the 1st April 1924:—

"14. The P. & O. Banking Corporation Ltd.".

(C. A. C. I. 8th Edn., No. 340, dated 1st September 1924.)

No. 334.

Pages 20 and 21, Article 42, Clause (e)—

Insert the following as a new entry No. 13 to the list of Agents, as revised by Correction No. 320, dated 1st April 1924 :—

"**13**. The Central Bank of India, Limited, Bombay."

[C. A. C. I., 8th Edn., No. 334, dated 1-8-24.]

No. 374.

Page 21, Article 45 (as introduced by correction slip No. 151, dated 1st April 1923)—

Under this Article number the existing note as "Note 2" and add the following as Note 'I':—

"NOTE I.—A person responsible for paying salaries is not bound by law to deduct at the time of payment of salary income-tax on the value of rent-free quarters enjoyed by the person drawing the salary. The income-tax officer is therefore responsible for the assessment and for collection of tax on the value of rent-free quarters, though this particular source of income is included under the head 'Salaries'. There is however no objection to the person disbursing a salary deducting tax on account of the value of rent-free quarters enjoyed by the assessee should the latter request him to do so".

(C. A. C., I, 8th Edn., No. 374, dated 1st April 1925.)

No. 170.

Page 21, Article 43, Note—

Substitute "Indian Civil Service Provident Fund" *for* "Annuity Fund" *in line 2.*

[C. A. C., Vol. I, 8th Edn., No. 170, dated 1st April 1923.]

No. 150.

Page 21, Article 44—

For the words " The Indian Income-tax Act, 1918 (VII of 1918), as amended by Act IV of 1919 " *in lines 2 and 3 of this Article, substitute* " The Indian Income-tax Act, 1922 (XI of 1922)."

[C. A. C., Vol. I, 8th Edn., No. 150, dated 1st April 1923.]

No. 288.

Page 21, Article 42, clause (e)

Delete entries Nos. 10 and 12 and insert the following as a new entry No. 16 :—

"16. Messrs. Lloyds Bank Limited, King's Branch."

[C. A. C. I., 8th Edn., No. 288, dated 1-12-23.]

No. 151.

Page 21, Article 45—

Substitute the following for this Article :—

45. As regards the recovery of income-tax, treasury and Audit offices are concerned solely with the recovery at the time of payment on "salaries" as defined in section 7 (*1*) of the Act and on "interest on securities." It is important to notice that the income-tax under the head "salaries" has at the time of payment to be deducted at the rate applicable to the estimated income of the assessce from the head "salaries," (*vide* section 18 (*2*) of the Act), provided that the amount of income-tax can, at the time of deduction, be increased or reduced for the purpose of adjusting any excess or deficiency arising out of any previous deductions or failure to deduct.

NOTE.—Where a special salary circle has been created to deal with the case of assessees in the service of the Government whose pay is subject to the audit of a particular audit officer, a special income-tax schedule should be attached to all pay bills of gazetted or non-gazetted government servants showing—

(1) Name of officer with official designation.

(2) Gross amount of salary.

(3) Deductions on account of provident and other funds.

(4) Deductions on account of life insurance premia.

(5) Net salary on which tax has been calculated.

(6) Income-tax deducted.

[C. A. C., Vol. I, 8th Edn., No. 151, dated 1st April 1923.]

4. The Hongkong and Shanghai Banking Corporation, Bankers and Army Agents.
5. The Alliance Bank of Simla, Limited, with which are incorporated the Delhi and London Bank, Limited, the Punjab Banking Company, Limited, and the Bank of Rangoon, Limited.
6. The Allahabad Bank, Limited.
7. The Bank of India, Limited.
8. The Army and Navy Co-operative Society, Limited.
9. Messrs. Binny & Co., Limited, Bankers and Army Agents.
10. Messrs. Cox & Co., Bankers and Army Agents.
11. Messrs. Thomas Cook and Son.
12. Messrs. King, King & Co., Bombay, Delhi and Simla, and King, Hamilton & Co., Calcutta.
13. Messrs. Grindlay & Co.
14. Messrs. Parry & Co.
15. Messrs. Cowasjee, Dinshaw and Brothers.

Fund Deductions.

43. The duty of noting the proper deductions to be made from pay bills on account of funds devolves on the drawers of the bills, but no discretion is allowed in carrying out an order received from the Accountant General or a Fund Examiner to make any particular deduction.

NOTE.—The Treasury Officer must, however, check the deductions in the case of the Annuity Fund and the Indian Civil and Indian Military Service Family Pension Regulations.

*Income Tax Deductions.

44. The sole authority for the recovery of income-tax is contained in the Indian Income-Tax Act, 1918 (VII of 1918), as amended by Act IV of 1919 and rules and orders issued under it. The instructions given below have no validity except in so far as they reproduce the exact wording, or represent correctly the meaning of the Act and rules thereunder, and no doubtful cases should be decided except by reference to the Act and, if necessary, to the Income-tax authorities.

45. As regards the recovery of income-tax, treasury and accounts offices are concerned solely with the recovery at the time of payment on "salaries," as defined in section 6 (1) of the Act and on "interests on securities." It is important to notice that under the Act they have no authority to refund or make supplementary recoveries of income-tax incorrectly recovered at the time of payment from these sources of income, though under the refund rules issued by local Governments they have in certain circumstances to deduct the tax from interest on Government securities at less than the ordinary rate [Note 1 under section 15 (3)].

46. The relevant sections of the Act are reproduced in Appendix 2, and supplementary notes and instructions which are not to be found in the Act itself are introduced as notes under the relevant sections.

Chapter 4.—Gazetted Officer's Bills.

Form of Bill	47	Travelling Allowance Bill	54
Alterations of Pay	51	Rewards for Proficiency	55
Transfer of Office	52	Place of payment	56
Officers in England	53	Inspecting Officers	58

Form of Salary Bill.

47. For the fixed allowances of a gazetted officer the adoption of bills in a form similar to Form 1 is recommended, in which the whole of the fixed allowances claimable by an officer in respect of the same appointment are set forth. An officer who draws an additional allowance for a separate office need not present a separate bill for it unless it is chargeable to a Local Fund or to sources other than general revenues.

48. In some provinces it is found more convenient that the pay of munsifs, tahsildars, and other similar officers belonging to establishments limited and fixed with reference to the requirements of a whole province, who are not ranked as gazetted officers, but whose pay varies according to grade, should be drawn separately, in the form provided for gazetted officers, instead of being included in the pay bill of their office establishment.

49. Salaries may be paid only upon the personal claim of the officer concerned, and to his personal receipt, and not otherwise, except under the special authority in each case of the Government of India or the Comptroller General. At the written request or order of the officer, the salary bill may be made payable to some *well-known* banker or agent.

1. A Government Officer or any other single person cannot be constituted an "Agent" under Article 42 for the purposes of the above rule.

2. The ruling in this article applies to all payments, whether on account of salary, travelling or other allowances, which under the rules are made to officers on their personal account.

3. When the endorsement on a bill is incomplete or irregular, the procedure laid down in Article 13 (*k*) should be followed. When payment is made by cheque it is not correct to disregard the endorsement and issue a cheque in favour of the drawer.

*50. An officer drawing pay for the first time from any treasury should present, with his salary bill, a last-pay certificate in accordance with the rules contained in Appendix 3 to the Civil Service Regulations, unless he is a newly-appointed officer drawing his pay for the first time, when a health certificate and an order from the Accountant General should be attached to the bill; but if the appointment is temporary, the certificate need not be furnished until he is confirmed.

Exceptions.—A health certificate is not required in the case of :—

(i) an officer appointed by the Secretary of State, or
(ii) a qualified student of the Thomason College, Roorkee, permanently appointed to the Public Works Department as an Engineer within 18 months from the date of the health certificate granted to him on the completion of the college course.

No. 400.

Page 52, Table of Contents.

Substitute "Form of Pay Bill", "Pay to Officers in England" and "Rewards for Proficiency in Oriental Languages" for "Form of Bill", "Officers in England" and "Rewards for Proficiency" respectively.

[C. A. C., Vol. I, 8th Edn., No. 400, dated 1-6-25.]

No. 171.

Page 22, Article 48—

For the word "province" *in line 3 substitute* "administration."

[C. A. C., Vol. I, 8th Edn., No. 171, dated 1st April 1923.]

No. 13.

Article 49—

Add the following as Note 4 to this Article :—

"NOTE 4.—In Governors' provinces and in Burma and in the case of officers under its administrative control the special authority required by this Article is that of the local Government concerned."

(C. A. C., I., 8th Edition, Reforms List, No. 13 – 1-4-21.)

No. 172.

Page 22, Article 49, Rule 4 as introduced by Reforms Correction No. 13, dated 1st April 1921—

Delete.

[C. A. C., Vol. I, 8th Edn., No. 172, dated 1st April 1923.]

No. 173.

Page 22, Article 50—

(*i*) *Substitute* "Appendix 8 A" *for* "Appendix 3 to the Civil Service Regulations" *in line 3.*

(*ii*) *After the words* "health certificate" *in line 5 insert* "required under Fundamental Rule 10."

(*iii*) *Exceptions. Delete these exceptions.*

[C. A. C., Vol. I, 8th Edn., No. 173, dated 1st April 1923.]

Corrections in our hand

No. 417.

The obsolete expressions mentioned in the subjoined table should be replaced by the correct current expressions indicated against each :—

Article, etc., affected.	Obsolete expression.	Correct expression to be substituted.
Article 47, Line 1, 3, 4. " 48, " 2, 4, 6. " 49, " 1, 4, Rules 1 & 2. " 50, " 1, 4. " 54, " 1, 6. " 62(*a*), " 4. " 62(*b*) Note 2. " 62(*i*) Line 2, 8, 10, 14. " 70, " 15 " 71, " 2. " 78, " 6. " 94, Rule 2, Line 2.	Officer or an Officer	Servant, Government servant or a Government servant, *as the case may be.*
Chapter 5, Table of Contents. Heading of Art. 70, Art. 70, Line 1, 6, 16 ; Rule 1, Line 6.	Salary or Salaries .	Pay.
Article 62(*a*), Lines 2 & 3.	Appointments .	Posts.
Article 62(*g*) " 66(*b*), Line 6.	Acting . .	Officiating.
Chapter 3, Table of Contents. Article 70, Line 15.	Leave allowances .	Leave salary or leave salaries.
Article 7.	Account Department.	Audit Department.

No. 174.

Page 23, Article 51—

(*i*) *Substitute* "pay, leave salary" *for the word* "salary" *in line 1.*

(*ii*) *Delete the word* "provincial" *in line 3.*

(*iii*) *At the end of this article, add* "See also Treasury Order 21."

[C. A. C., Vol. I, 8th Edn., No. 174, dated 1st April 1923.]

No. 175.

Page 23, Article 55 —

Insert a full stop after the words " Accountant General " *in line 3 and delete the rest of this article.*

[C. A. C., Vol. I, 8th Edn., No. 175, dated 1st April 1923.]

No. 401.

Page 23, Article 54.

Substitute "In" for "For" in line 2 and for "halting allowance or daily rate" in line 3 read "halting or daily allowance."

[C. A. C., Vol. I, 8th Edn., No. 401, dated 1-6-25.]

Alterations of Pay.

51. No officer may draw an increased or a changed rate of salary or fixed allowance unless the bill on which he draws it is either pre-audited by the provincial Accountant General, or is accompanied by a letter of the Accountant General authorising the amount to be drawn. These letters will be issued from the Account Office as soon as possible; but as delay may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained, and cannot be fixed by a certificate of transfer of charge appended to the bill, officers should either draw their bills for no more than old rates, or send their bills for pre-audit to the Accountant General, if they do not first receive his letter of authority.

Transfer of Office.

52. Every transfer of charge of a gazetted officer should be reported by post of the same day to the Accountant General and in the case of an officer having *independent* charge of a public treasury, statements of the cash balance, of the stamp and opium stores, and also of the bill forms in stock, should be prepared, signed by the officer taking charge, and forwarded to the Accountant General at the same time.

NOTE.—This rule only applies to changes of District Officers, not to transfers of executive charge of the treasury between their subordinates: in the latter case, the fact of transfer should simply be advised to the Accountant General.

Pay to Officers in England.

53. If pay be due in India to an officer absent in England, he must make his own arrangements to receive it in India.

Travelling Allowance Bill.

54. The form of bill for travelling allowance of a gazetted officer depends upon the rules under which it is due. For the case of mileage, halting allowance, or daily rate, Form 2 is recommended as setting forth in a convenient form the necessary details of information. When a circuitous route is taken, the reason for doing so should be stated on the bill. When an officer is entitled to draw actual expenses, they should, in the absence of orders to the contrary, be set forth in detail.

Rewards for Proficiency in Oriental Languages.

***55.** (*a*) Bills for rewards under civil rules to civil officers, including chaplains, military officers in civil employ and Public Works Officers should be pre-audited by the Accountant General, who will be guided either by the scales laid down by the Government of India for those rewards which apply generally, or by such special rules as may obtain in the several provinces.

(*b*) Bills for rewards under military rules to military officers in civil employ should be submitted to the Accountant General, who will pass them for payment after having them pre-audited by the Military Department. The amounts of these bills will be debited to the Military Department through the Exchange Accounts.

Place of Payment.

***56.** Salary bills are ordinarily payable only at the treasury of the District in which the claim arises, but gazetted officers may, at their option, draw their salary partly at the headquarters of the district in which they may be serving and partly at the Capital of the Presidency or Province, subject to the following conditions:—

(1) The concession shall be admissible only to gazetted officers whose pay is subject to personal audit and is not less than ₹500 a month.

(2) Not less than ₹100 in any one month shall be drawn outside the district headquarters treasury and all sums drawn in the Provincial Capital must be in multiples of ₹100.

(3) The amount required to be drawn at the Provincial Capital shall not be altered at intervals of less than three months.

NOTE 1.—The above concession is not admissible to officers serving in the Capitals of local Governments.

NOTE 2.—Officers serving in Bihar and Orissa, Assam, the North-West Frontier Province, Baluchistan, Ajmer-Merwara, Coorg and Central India, are allowed to draw a part of their salary under the above rules at the places specified below and not at the Provincial capitals:—

Bihar and Orissa	Calcutta.
Assam	Calcutta.
Baluchistan	Bombay.
Ajmer-Merwara	Calcutta.
Coorg	Madras.
North-West Frontier Province	Lahore.
Central India	Bombay.

In the case of officers serving in Bihar and Orissa and Assam, in Baluchistan and Central India and in Coorg, the amount to be paid at Calcutta, at Bombay, and at Madras respectively shall be drawn by means of supply bills. For this purpose supply bills may be issued at par.

NOTE 3.—Officers serving in the United Provinces are allowed to draw a part of their salary under the above rules either at Cawnpore or at the Provincial Capital, but not at both stations.

NOTE 4.—Officers serving in Sind are allowed to draw under the above rules a part of their salary either at Bombay or at Karachi, but not at both stations.

NOTE 5.—Officers serving in the Central Provinces are allowed to draw their salaries under the above rules partly at their District Headquarters and partly at either (1) Nagpur or (2) Bombay or (3) Calcutta. The amounts required to be paid at Calcutta or Bombay should be drawn by means of supply bills issued at par.

NOTE 6.—Gazetted officers serving in Persia and the Arabian shore of the Persian Gulf may, at their option, draw a part of their salary in India, subject to the following conditions:—

(1) The concession shall be admissible only to gazetted officers whose pay is subject to personal audit and is not less than ₹500 a month.

No. 402.

Page 24, Article 56 (3).

Place the words "except when Supplementary Bills are used" in the beginning of this clause instead of in the middle.

[C. A. C., Vol. I, 8th Edn., No. 402, dated 1-6-25.]

No. 85.

Page 24, Article 56—

Insert the following after the word "shall" *in line 2 of claus (3) of this article :—*

" Except when Supply Bills are used."

(C. A. C., Vol. I, 8th Edn., No. 85, dated 1st January 1922.)

No. 86.

Page 24, Article 56—

(1) *Insert* the words "if there is no branch of the Imperial Bank at their head-quarters" after the word "option" in line 3.

(2) *Substitute* the following for Note 1 of this Article :—

NOTE 1.—Officers serving in Assam are allowed to continue to draw at their option a part of their salary at Calcutta."

(3) *Insert* the following as Note 2 to this Article :—

"NOTE 2.—The following concessions (if not allowable under the above rule) to all individual officers who already enjoy them are allowed to continue :—"

and for "Note 2," "Note 3," "Note 4" and "Note 5," substitute "(a)," "(b)," "(c)" and "(d)," respectively, omitting the words "under the above rules" wherever they occur in the existing Notes.

(4) *Substitute* "Note 3" for "Note 6" of this Article.

(C. A. C., Vol. I, 8th edn., No. 86, dated 1st January 1922.)

No. 88.

Page 25, Article 56—

Add the following note :—

"NOTE 5.—The issue of supply bills under the above notes is not subject to the restriction laid down in Chapter VII of the Resource Manual for supply bills which are intended for the remittance of funds made by the public through Government."

(C. A. C., Vol. I, 8th Edn., No. 88, dated 1st January 1922.)

No. 62.

Page 25, Article 56—

Insert the following as Note 4 under this article :—

NOTE 4.—Officers serving in the Hyderabad State may, at their option, draw their salary partly at the Hyderabad Residency Treasury and partly at Bombay, subject to the following conditions :—

(1) The concession shall be admissible only to gazetted officers whose pay is subject to individual audit and is not less than Rs. 500 per mensem.

(2) Not less than Rs. 100 in any one month shall be drawn outside the district head-quarters Treasury and all sums drawn in Bombay must be in multiples of Rs. 100.

(3) The amount required to be paid at Bombay shall not be altered at intervals of less than three months and shall be drawn by means of supply bills issued at par.

(C. A. C., Vol. I, 8th Edn., No. 62, dated 1st January 1922.)

(2) Not less than ₹100 in any one month shall be drawn in India and all sums drawn must be in multiples of ₹100.

(3) The amounts required to be drawn in India shall not be altered at intervals of less than 3 months.

(4) The amounts drawn in India will be payable only at Bombay. The amounts required to be paid shall be drawn by means of supply bills issued at par.

*57. Gazetted officers of the Public Works Department, in addition to the concession in Article 56, may present their salary and travelling allowance bills at the treasury or sub-treasury nearest to their headquarters or at any treasury or sub-treasury within their jurisdiction. After the place of payment has been selected, it may be changed only with the consent of the Accountant General or, if both the old and new places of payment are within his jurisdiction, of the Treasury Officer.

Inspecting Officers.

58. An officer whose duty requires him to travel about on inspection should ordinarily take with him a last-pay certificate, which will enable him to draw from the nearest treasury within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his headquarters. Should he pass from one Accountant General's jurisdiction to another's, the last-pay certificate should be countersigned by both. In such a case, of course, no *advance* is made, and no recovery or adjustment becomes necessary. Similarly, he may draw his travelling allowance on the prescribed bill form with necessary certificates, countersigned by the controlling authority if any, but he cannot take advances on account of travelling allowances.

*1. In the Public Works Department, a Superintending Engineer may admit to the benefit of this rule any Executive Engineer in charge of a Division who is obliged to be continuously absent from his headquarters for more than a month at a time.

*59. As an exception to the above rule, such advances as may be required on account of pay may be drawn by the officers named below, the pay bill being presented at the headquarters treasury:—

I. *From any treasury in India:*—

(*a*) The Metropolitan Bishop of Calcutta.
(*b*) Inspector-General of Forests.
(*c*) Director General and Deputy Director General of Archæology.
(*d*) Government Epigraphist for India.
(*e*) Surveyor-General of India.
(*f*) Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa.
(*g*) Director General of Observatories.
(*h*) Assistant Superintendent, Archæological Survey, attached to the office of the Director General of Archæology.
(*i*) The Inspector-General of Irrigation, during his tours of inspection.

II. *From any treasury within their diocese:—*

(*a*) Bishops other than the Metropolitan Bishop of Calcutta.

(*b*) Archdeacon.

Receipts should be taken in duplicate, the original being forwarded immediately to the Accountant General who usually audits the officer's allowances, and the duplicate retained to support the debit in the list of payments.

No. 322.

Page 27, Contents of Chapter 5—

Delete the item " Compensation for Dearness of Provisions "

(C. A. [illegible], 8th Edn., No. 322, dated 1st June 1924.)

Chapter 5.—Establishment.

Sections of Establishment . . . 60
Annual Returns 62
Alteration of Establishment . . 63
Monthly Bill 64
Distribution of Salaries Pay . . 70
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Service Books 73
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Compensation for Dearness of Provisions 80

Sections of Establishment.

60. For the purposes of this chapter, parts of an establishment under the same officer, which are charged under different major heads, are to be regarded as distinct establishments—*e.g.*, a District Officer's Excise establishment is to be treated as distinct and separate from his Land Revenue establishment.

61. For the purposes of pay and audit, establishments are distributed into "sections." No fixed rules can be laid down as to what constitutes a section; but the sections should be fixed by the Accountant General in communication with the heads of offices or departments on the following principles:—

(*a*) The distribution should be uniform throughout the province for the same kinds of establishments.

(*b*) Ordinarily, an office or establishment containing not more than ten or twelve clerks will form a single section; larger offices will comprise two or more.

(*c*) The distribution in the latter case should follow the actual working arrangements of the office, *e.g.*, a District Officer's establishment might be distributed in the following sections: English Office, Vernacular Office, Treasury, Nazir Record.

(*d*) In large offices, where the clerks are arranged by classes and grades, each grade may form a separate section.

(*e*) Petty and numerous establishments are often best distributed according to the taluqs or sub-divisions of a district, *e.g.*, village schoolmasters should be so distributed, while of the higher classes of schools, each school would form a separate section.

(*f*) Clerks (or schoolmasters, native doctors, etc.), should not, except in small establishments, be lumped up with chuprassees or servants; but servants should, when their number is not very small, form a separate section or sections.

(*g*) The pay abstracts of the district police are regulated by departmental rules, and are stated, so far as regards the lower grades, in detail of grades.

(*h*) In preparing pay bills, absentee statements, annual returns of establishment, proposition statements and other similar documents, the entries should be made in accordance with the sections arranged under the provisions of this article.

Annual Returns.

62. (1) Early in April in each year, a detailed statement of the permanent establishment existing on first April, will be prepared in Form 3 and transmitted to the Accountant General direct as soon as possible, and, in any case, not later than the 15th May. A similar statement is also required for local funds establishments, the claims to pension for

which are submitted to him for verification of services and report, but only one copy of it should be sent to the Account Office. The return will show accurately the establishment as it exists on 1st April, and in preparing it the following instructions should be carefully observed:—

(a) The name, designation and pay of all members of the establishment holding permanent appointments whether on duty or absent on foreign service, leave or deputation or in temporary appointments elsewhere, or under suspension, should be distinctly shown, with the exception of the following classes of officers:—

(1) Gazetted officers.
(2) Non-gazetted officers for whom records of service are maintained in the Audit Offices.
(3) Officers who are exempted from keeping service books by Article 816, Civil Service Regulations.
(4) Officers on non-pensionable establishments.
(5) Menial servants attached to Survey parties, whose service is not longer than two years: when, however, the name of any such servant is for the first time introduced, the original date from which his service has been continuous should be mentioned.

*NOTE.—Although Sub-Registrars in Bengal and Bihar and Orissa are exempted from maintaining service books, the annual establishment return prescribed in this Article should in their case be furnished to the Audit Office by the Inspector General of Registration.

*(b) The date of birth, of appointment to present post, and of promotion to present pay of each person, as well as the number and date of the orders creating the post as it now stands, should be clearly entered in the appropriate columns of the statement; the date of birth by Christian era should be given, and if the exact date is not known, the approximate date or year should be stated. This date can be altered, except in the case of a clerical error, only under the orders of the local Government.

NOTE 1.—The Departments of the Government of India exercise the powers of a local Government for the purpose of this Article.

NOTE 2.—A local Government may delegate this power, in the case of non-gazetted officers, to Heads of Departments and Commissioners of Divisions.

(c) The return should show accurately the sanctioned scale of permanent establishment and so will include every post, whether filled up or not; and if a post be vacant, the word *vacant* should be set against it in the column of *Name of Incumbent*.

(d) The names should be entered in order of sections of the establishment; there should be a separate total for each section, the grand total being taken at the foot.

(e) The columns of *minimum* and *maximum* pay of post should be filled up only when the pay is progressive, *i.e.*, rises from a minimum to a maximum by annual increments; and if any annual increment is given with effect from 1st April, it should be included in the return, and compared with the certificate (in Form 10) required by Article 69, which would accompany the April bill.

*(f) The name of any persons officiating in an appointment and the amount of acting allowance drawn by him need not be shown, unless the acting allowance counts for pension under Article 486 (h) of the Civil Service Regulations.

(g) If the acting incumbent holds a permanent appointment upon another establishment the fact should be stated, and the entry should be supported by a certificate from the head of that other establishment.

(h) If any superior servant on the establishment has attained the age of 55 years, the number and date of the orders of Government or other competent authority permitting his retention in the service should be quoted in a note at foot of the statement, and the period for which his retention has been authorised should also be mentioned. If no orders have been received, the number and date of the application for sanction to his retention should be noted.

(i) A detailed statement in Form 4 should be given at foot of the original return, Form 3, showing new names of non-gazetted officers which are not found in the return of the previous year; and when these new names include those of persons who have entered

No. 176.

Page 28, Article 62 (1)—

Clause (*a*) (*3*). *Substitute* "Rules issued under Fundamental Rule 74 (*a*)" *for* "Article 816, Civil Service Regulations".

Clause (*f*), *lines 1 and 2. For the word* "acting allowance" *substitute* "additional pay for officiating".

[C. A. C., Vol. I, 8th Edn., No. 176, dated 1st April 1923.]

No. 403.

Page 28, Article 62 (f).

Substitute "person" for "persons" and "additional pay for officiating" for "acting allowance" in lines 1 and 2 respectively.

[C. A. C., Vol. 1, 8th Edn., No. 403, dated 1-6-25.]

No. 128.

Page 29—Article 62 (1) (i)—

(1) *Line 10.—Delete the words.*—" other than privilege or casual".

(2) *Line 13.—Delete the words.*—" (Article 417 of the Civil Service Regulations)".

[C. A. C. I., 8th Edition, No. 128, dated 2-1-1923.]

No. 256.

Page 29, Article 62—

Insert the following as clause (3) to this Article :—

"**3.** In the case of establishments on time-scale rates of pay, the Accountant-General may also require the submission of a duplicate return in a form specially prescribed for the purpose."

[C. A. C. I., 8th Edition, No. 256, dated 1st August 1923.]

Government service for the first time, a reference should be given to the bill with which their age and health certificates were furnished; and if they include the names of persons transferred from other Government appointments, those appointments should be specified, as well as the dates from which the transfers have effect. Columns are also provided in Form 4 for information required in regard to the names of non-gazetted officers which appeared in Form 3 of the previous year, but are now omitted; as also regarding non-gazetted officers who have been on leave, other than privilege or casual, or under suspension during the previous year. In the case of any who have been under suspension, a note is required stating whether it has been expressly declared that the period of suspension shall count as service qualifying for pension (Article 417 of the Civil Service Regulations). The name of an officer who is in transit to another office on the 1st April should be shown in the return of the office from which he has been transferred, with a note that he is in transit.

(*j*) A separate detailed statement should be prepared for each permanent establishment existing on 1st April, whether paid from general revenues or from local funds, and not more than one establishment should be exhibited on a single page. When the pay of any establishment or of any individual officer is met partly from general revenues and partly from local or other funds, the whole pay should be shown in one statement, and the portion payable from each source specified in a footnote.

(*k*) In the case of that portion of an establishment which is borne on a Provincial or amalgamated cadre, a separate annual establishment return showing details of all such establishments should be furnished to the controlling officer, who should consolidate them into one statement.

*(*2*) When completed in accordance with the above instructions, the detailed statement should be carefully checked with the service books, as it will be the chief authority by which pension claims will be tested hereafter. A certificate of this comparison should be endorsed on the return thus: "Compared with Service Books and found to agree." In the case of Provincial or amalgamated establishments, whose service books are maintained by Heads of Offices, the certificate should run as follows:—

"Certified by Heads of Offices to have been verified with service books."

Alteration of Establishment.

***63.** I. When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the proposals and the conditions which have given rise to them should be submitted to the authority concerned. In this letter should be set out:—

(*i*) the present cost, either of the section or sections affected, or of the total establishment as the circumstances of the case may indicate to be necessary;

(*ii*) the cost after revision; and

(*iii*) details of the number and pay of the appointments which it is proposed to add or modify.

Explanation (*a*).—When a scheme requires the sanction of higher authority only because particular items are beyond the powers of sanction of the subordinate authority, in the letter submitted to the higher authority full details should be given of these items and of any other part of the scheme so connected with them that, unless it is explained, it must be difficult for the higher authority to determine whether sanction should be given to these items or not. Details of other parts of the scheme are not required and should not be given, lump sum figures showing the total cost of each part of the scheme being sufficient.

Example 1.—It is proposed to establish a first grade college, and the sanction of higher authority is required only because it is desired to create appointments in the Indian Educational Service for the Principal and three Professors. Full details of the teaching staff should be given, because without these details the necessity for the appointment in the Indian Educational Service cannot be gauged. No details should be given of the clerical or other subordinate staff.

Example 2.—It is proposed to establish a Government High School and the sanction of higher authority is required only because it is proposed to create an appointment in the Indian Educational Service for the Headmaster. No details are required of the staff proposed for the school except the Headmaster, because a knowledge of these details is not necessary in order to determine whether an appointment in the Indian Educational Service is required.

Explanation (*b*).—When the revision of a number of establishments is undertaken in pursuance of one definite central idea, which constitutes a single scheme for purposes of sanction, and when the scheme requires the sanction of higher authority, in the letter submitting the proposals for sanction full details of the several establishments need not be given, but only such details as will indicate the financial effect of each portion of the proposals.

Thus if the scheme is for the increase of pay of a number of establishments it will suffice to set out :—

(*i*) The present cost of all establishments concerned.

(*ii*) The various increases of pay or the various percentages of increases proposed and the reasons justifying the proposals.

(*iii*) In respect of each separate rate of increase proposed, as set out in (*ii*)—

(*a*) A list of the establishments or classes of officers to which it is to be applied and the reasons for such differentiation.

(*b*) As accurate an estimate as possible of the probable cost, with a statement that this has been worked out in consultation with the Accountant General and that it is accepted by him as correct.

NOTE.—In determining the extra cost, allowances, whether fixed or variable, should be included. The estimate of the extra cost due to variable allowances, such as those granted under house allowance schemes, cannot be exact but it should be as accurate as possible. The local Government may issue such instructions as may be necessary as to the manner in which such estimates should be prepared.

II. (*a*) In the following cases a proposition statement in duplicate in Form 5 should also be submitted :—

(*i*) cases of general revision of establishment;

(*ii*) proposals which cannot be set out clearly without it; or

(*iii*) †schemes which require the sanction of the Secretary of State.

(*b*) The details to be shown in proposition statements will be determined by the following rules :—

(*i*) The proposition statement, where this is necessary, should relate strictly to the section or part of the office affected by the proposals. As regards the other parts or sections of the office, neither details nor figures of total cost need be included.

(*ii*) Where a section consists of both inferior and superior servants, details need be given only of the class affected, if a saving of labour will result from the adoption of this procedure.

(*iii*) The rules as to detail set out in clause I above.

† The simpler Form 6 may be used in this case, when the full details of Form 5 are not necessary.

No. 404.

Page 31, Article 63 III.

Substitute " Article 191 " for " Article 190."

[C. A. C., Vol. I, 8th Edn., No. 404, dated 1-6-25.]

No. 405.

Page 31, Article 64.

Insert the words "*and officiating pay*" after the word "pay" in line 6.

Insert the following sentence before that commencing with "in the third money column" in line 8:—

"In the third money column should be entered all compensatory allowances."

For the words "third" and "fifth" in lines 8 and 9 *substitute* "fourth" and "sixth" respectively.

[C. A. C., Vol. 1, 8th Edn., No. 405, dated 1-6-25.]

No. 177.

Page 31, Article 64—

(i) *Substitute the following for the first 5 lines of this Article :—*

"64. Pay bills should be prepared in Form 7, separately for permanent and temporary establishments. Against each post should be shown (except in cases referred to in Rule 2 below) the names of both the substantive and officiating incumbents, and against each temporary post should also be noted the sanction thereto. In the first money column should be shown the full amount of pay claimed and in the second money column the full amount of leave salary claimed, whether drawn or not. In the third money column should be noted the amount claimed and held over for future payment. The fifth money column "

(ii) *Substitute the following for Rule 1 to this Article :—*

"1. The pay of establishments referred to in the Exceptions to Article 85, which is treated as a contingent charge, should not be included in pay bills."

[C. A. C., Vol. 1, 8th Edn., No. 177, dated 1st April 1923.]

NOTE 1.—Where the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the average monthly cost, not the actual or the commencing cost must be given. This average cost, no doubt, varies under various circumstances, but under all it depends largely on the period of rise. If the pay rises by five equal increments from a minimum to a maximum, the average monthly cost will be taken as the minimum, *plus* two-thirds, or if the appointment is ministerial, at the minimum *plus* three-fourths, of the difference between the minimum and the maximum; if the period of rise be twenty years; the average monthly cost may be taken at the exact mean; in other cases an intelligent estimate should be made.

NOTE 2.—The fixed allowances referred to in the note to clause I above should be entered in proposition statements when such statements are prepared but the variable allowances should not be included therein.

(*c*) The proposition statement or the proposal for revision should be forwarded through the Accountant General, who should verify the present scale or state the present cost, as the case may be, according to his audit register; but it will not be necessary for him to reconcile differences or discrepancies unless they are sufficiently large to affect the consideration of the case by the sanctioning authority. It will also be unnecessary for the Accountant General to make the submission of proposals for the revision of establishments the occasion for the verification of present scales as shown in his audit registers. In ordinary cases the sanctioning authority may accept the Accountant General's figures, and if there are discrepancies between his figures and those furnished by the authority initiating the proposals, they may be left over for adjustment at the next periodical verification of the scale of establishment with reference to the annual return prescribed in Article 62.

III. The statement prescribed in Article 190 should also be submitted when necessary.

Monthly Bill.

64. Pay bills will be prepared in Form 7 with full detail of names, both of substantive and acting officers, and will show separately in the first money column the salary or leave allowance claimed for each person for the month, whether drawn or not, and in the second any amount not drawn, but held over for subsequent payment. The fourth money column will be used to show the amount actually drawn for each section; and when salary is drawn for a portion of a month only, the rate at which it is drawn, and the number of days for which it is claimed, should be stated either against the name of the employé in the body of the bill, or in a note at foot of the page; the salaries of the persons included in each section will be marked off in it, and the total of each section will be entered in red ink.

*1. The pay of all temporary establishments (other than hot-weather establishments and temporary field establishments) which are entertained under sanction should be billed for separately and the sanction quoted.

*2. The names of all temporary incumbents whose pay is less than R50 per mensem and who do not hold substantive appointments under Government, may be omitted from the pay bills as also the names of all officers in inferior service, of all head constables and constables, and of all postmen and village postmen whose pay does not exceed R20 per mensem, provided that a certificate in the following form is endorsed on the bills :—

Certified that all officers whose names are omitted from, but whose pay has been drawn in, this bill have actually been entertained during the month.

A local Government may, in consultation with the Accountant General, extend the provisions of this rule to specified classes of establishments when the entry of names in the bills of these establishments is not essential for audit purposes.

*3. The claims of Government servants, whose names are omitted from the bills under Rule 2 should not be lumped together and entered as a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay, or with different designations.

65. Fines imposed on non-gazetted officers for ordinary neglect of office duty are properly recovered by stoppages from pay and consequent short drawings from the treasury.

***66.** (*a*) The monthly bill should ordinarily be supported by an absentee statement in Form 8, if any person in superior service was absent during the month, either on deputation or suspension, or with or without leave (except on casual leave).

(*b*) In the case, however, of provincial or amalgamated establishments, a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Accountant General. No separate absentee statement need be furnished by Heads of offices along with the monthly pay bills, but in cases in which the power to sanction leave and acting arrangements within the office has been delegated to Heads of offices within prescribed limits, the requisite absentee statement should be furnished by them along with the pay bills, and such vacancies and arrangements should not be included in the consolidated absentee statement to be furnished by the controlling authority.

***67.** If no person in superior service was absent, during the month, either on deputation or suspension, or with or without leave (except on casual leave), certificate 2 printed on Form 7 should be signed by the Head of the office.

68. When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill, either reference must be given to a previous appointment held by him [which should be supported by a last-pay certificate, under Article 70 (1) showing dates of making over and receiving charge, advances outstanding, etc.], or if he did not previously hold any appointment or is re-employed after resignation or forfeiture of past service, a health certificate, as required by Articles 49 and 50 of the Civil Service Regulations, must accompany the bill. The number and date of sanction to appointments of persons other than Natives of India on salaries of ₹200 a month or upwards should be quoted.

NOTE 1.—The production of a medical certificate is necessary in the case of an officer promoted from non-qualifying service paid from a local fund to a post in superior Government service.

*NOTE 2.—The exceptions under Article 50 apply also to establishments.

69. To the first bill in which a periodical increment is drawn by any officer, a certificate in Form No. 10 should be appended.

The form provides for two alternative certificates. The first alternative certificate may be used in any case in which the increment is due

No. 257.

Page 32, Article 64—

Insert the following as Rule 4 to this Article :—

"4. To suit the requirements of audit in the case of establishments on time-scale rates of pay, the forms of Pay Bill, Absentee Statement and Increment Certificate may be amended in consultation with the Accountant-General."

[C. A. C. I., 8th Edition, No. 257, dated 1st August 1923.]

No. 254.

Page 32, Article 66(b)—

Insert the following note under this Article :—

"NOTE.—In the case of provincial or amalgamated establishments on time-scales of pay, the arrangements made by Heads of offices should be reported to the controlling authority for inclusion in the consolidated absentee statement."

[C. A. C., Vol. I, 8th Edn., No. 254, dated 1st July 1923.]

No. 178.

Page 52, Article 68—

(i) *Substitute* "as required by Fundamental Rule 10" *for* "as required by Articles 49 and 50 of the Civil Service Regulations" *in lines 8 and 9.*

(ii) *Notes 1 and 2. Delete these notes.*

[C. A. C., Vol. I, 8th Edn., No. 178, dated 1st April 1923.]

No. 14.

Article 68—

Cancel the last sentence of this Article, commencing with the words 'The number and date of sanction, etc.'

(C. A. C., I., 8th Edition, Reforms List, No. 14—1-4-21.)

No. 268.

Page 33, Article 70, Rule 1.

Insert the following at the end of this Rule :—

"but in the case of transfers out of India, the last-pay certificate should be signed by the Audit Officer."

[C. A. C. I., 8th Edition, No. 268, dated 1st August 1923.]

No. 109.

Page 33, Article 70 —

After the words " signed by him " ***in line 2, insert*** " or on his behalf ".

[C. A. C., Vol. I, 8th Edn., No. 109, dated 15th October 1922.]

No. 406.

Page 33, Article 70.

For the words "with, if necessary, a stamp" in lines 3 and 4 read "with a stamp, if necessary."

Line 9.—Substitute "Officer" for "Officers."

Line 15.—Substitute "salary" for "alllowance."

[C. A. C., Vol. I., 8th Edn., No. 406, dated 1-6-25.]

No. 110.

Page 33, Article 70—

After the words "head of his office" *in line 17, insert* "or of the gazetted officer authorised to sign *for* the head of the office, *vide* Rule 1 to Article 13 (*f*)."

[C. A. C., Vol. I, 8th Edn., No. 110, dated 15th October 1922.]

for continuous service of the prescribed term, less only periods of suspension and leave without allowances, which are shown in the tabular portion of the certificate. An increment so certified may be drawn in the establishment bill without further authority. In all other cases, the second alternative form is required, and whenever this form is used the certificate with the explanatory memo. (which should show briefly, but clearly, the grounds on which the increment is claimed) should be submitted about one month before the increment falls due to the Accountant General, who will pass and return it after check, and the increment may be paid only on a certificate so passed. If the certificate be submitted at the time indicated, the Accountant General will ordinarily be able to return it, so as to allow of the increment being drawn when due in the ordinary establishment bill; but if arrears of increment have accrued when the certificate is returned, they may be drawn on a separate bill.

Distribution of Salaries. Pay

70. The head of an office is personally responsible for every salary drawn on a bill signed by him until he has paid it to the person entitled to receive it, and has had the acquittance roll signed by the payee, with, if necessary, a stamp. If the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawal in the next bill, his salary can be drawn anew under Article 72 when he presents himself to receive it. In cases, however, where this restriction will operate inconveniently, the amount of undisbursed pay may, at the option of the disbursing officers, be retained for any period not exceeding three months. As drawing officers are personally responsible for the sums drawn on establishment bills from the Treasury, the concession should not be availed of in cases where they are not satisfied that proper arrangements can be made for the safe custody of the sums retained. Pay may not, under any circumstances, be placed in deposit. The leave allowance of a non-gazetted officer on leave in India must be drawn from the treasury from which his salary is ordinarily disbursed under the signature of the head of his office; and he must make his own arrangements for getting it remitted to him.

1. The head of an office should give a last-pay certificate (see Article 41) to an officer of his establishment who is transferred or deputed to another establishment, or who is discharged on pension. The certificate should state that the officer has received pay on the subscriber's establishment up till (date) inclusive, and that from that date he ceased to draw pay on account of, etc. It should also state the amount, if any, recoverable from the officer under an attachment of his salary by a Court of law, the attachment order being passed on to the head of the office to which the officer is transferred. It need not be countersigned by the Audit Officer, even in the case of transfer from one province or circle of audit to another.

2. In the case of an officer discharged on pension, the certificate should accompany the application for pension, unless the applicant continues in the service after submission of his application, in which case the Accountant General, in issuing orders for payment, will direct that no payment is to be made until the certificate is produced.

71. The head of an office is not at liberty to re-adjust the salaries of an officer by giving one officer more and another less than the sanctioned

pay of his post; nor may he distribute the pay of an absentee otherwise than as provided in the Civil Service Regulations. But in the case of departments or establishments divided into grades there is no objection to an excess appointment being made in a lower grade against a vacancy left unfilled in a higher grade. This liberty must, however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher grade, only one extra appointment in a lower grade is admissible.

NOTE.—This rule is applicable to ministerial establishments also.

Arrear Bills.

*72. Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately, with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance: such bills can be presented at any time, subject to the conditions laid down in Article 8, and may include as many items as are necessary.

Service Books.

73. Special attention is drawn to the rules regarding service books, contained in Articles 816 to 822 of the Civil Service Regulations. The service book is a contemporary record in minute detail of a person's official career. Non-pensionable service should be distinctly shown as such in column 2 of the service books, and every entry should be attested at the time by the head of the office.

74. The service books should be kept in the custody of the head of the office (Article 818, Civil Service Regulations). When an employé is transferred to another office, his service book should be sent to the head of the office to which he is transferred, and not made over to him, nor should it be given to him when proceeding on leave. When non-gazetted officers are officiating in gazetted appointments, their service books should be kept by the head of the office to which each such officer permanently belongs, but when they are confirmed in such appointments, their service books should be forwarded to the Account Office for record.

NOTE.—In service books of the old form which have no separate column for leave, the description and term of the leave granted may be written across columns 2 and 3, the dates of commencement and end of the leave in columns 6 and 10; it may be convenient to make these entries in *red* ink.

Travelling Allowances.

75. Travelling allowances of establishments, other than permanent or fixed allowances, should be charged in a separate bill (Form 11). When actual expenses are drawn on account of the carriage of horses or conveyances, details of the horses or conveyances transported should be furnished in the travelling allowance bill. For the purpose of draw-

No. 179.

Page 34, Article 71—

Substitute "Fundamental Rules" *for* "Civil Service Regulations" *in line 4.*

[C. A. C., Vol. I, 8th Edn., No. 179, dated 1st April 1923.]

No. 339.

Page 34, Article 73—

Insert the following Note under this Article:—

"NOTE.—In the case of non-gazetted Government servants for whom no record of service is maintained in the Audit office and to whom the rules promulgated in the Government of India, Finance Department letter No. 495 C. S. R., dated the 25th April 1923, regarding the grant of passages apply, an entry should be made in the service book of the individual concerned by the Audit Officer on the following occasions:—

(*i*) each time the concession of half the cost of passages is granted to the wife and children of a Government servant under rules VII and VIII of the above rules.

(*ii*) Whenever under Note 3 of the above rules passages are granted at a time other than at the end of an employè's service.

An alphabetical index of the names of all such Government servants to whom the concession is allowed is also maintained in the Audit office."

[C. A. C. I., 8th Edn., No. 339, dated 1-8-24.]

No. 181.

Page 34, Article 74—

(i) *Delete the words* "Article 818, Civil Service Regulations" *in line 2 of this Article.*

(2) *Delete the Note under this Article.*

[C. A. C., Vol. I, 8th Edn., No. 181, dated 1st April 1923.]

No. 180.

Page 34, Article 73—

For the words "contained in Articles 816 to 822 of the Civil Service Regulations" *in line 2, substitute* "which are given in Supplementary Rules 197 to 203 made by the Governor-General in Council, and in paragraphs 34 and 35 of the Instructions issued by the Auditor-General under Fundamental Rule 74".

[C. A. C., Vol. I, 8th Edn., No. 180, dated 1st April 1923.]

No. 182.

Page 35, Article 75—

Delete the words "under clauses A (*ii*) and B (*ii*) of Article 1094, Civil Service Regulations" *in lines 6 and 7, and* "under clauses A (*iii*) and B (*iii*) *idem*" *in line 8.*

[C. A. C., Vol. I, 8th Edn., No. 182, dated 1st April 1923.]

ing the allowances on account of a family under clauses A (*ii*) and B (*ii*) of Article 1094, Civil Service Regulations, or the higher maundage allowance under clauses A (*iii*) and B (*iii*) *idem*, a certificate must be furnished by the officer of the number and relationship of the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by a certificate that the actual expense incurred was not less than the sum claimed. Audit officers are at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to be unusually large. At convenient intervals during an officer's tour, and as a general rule, immediately on any return to the head-quarters stations, a bill should be prepared for the travelling allowance of the clerks and others who have attended him; this bill may be cashed at the treasury on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

76. A bill in the same form, setting forth the details of the several bills drawn on account of the same month (if more than one), and explaining any divergence from the recognised route should be drawn up at the end of the month, submitted for review and countersignature of the controlling officer, if any, and forwarded to the Accountant General, under the rules applicable to contingent expenditure. This bill must bear a certificate as follows:—

Certified that I am satisfied that the amounts shown in the bill have been distributed to the officers named, and their receipts taken in the acquittance roll.

NOTE.—The countersigning officer may, if he prefers it, retain the bill for check of future bills, and merely send to the Account Office a notice that he had "passed the establishment travelling allowance bill of for the month of for R as follows:—

No. of bills paid at treasury.	Amount.	Amount disallowed.	Reasons.

The bill contains the required certificate of the distribution of the amounts.

***77.** In the Public Works Department travelling allowance bills can be presented for payment only after the claims have been passed by the Controlling Officer. The subordinates should prepare their travelling allowance journals in Form 12 and after these are duly countersigned by the proper authority, an abstract showing the totals under each head of claim for each person should be prepared in Form 13 by the Executive Engineer for presentation at the treasury. The original journals should either be submitted to the Accountant General direct or attached to the abstract bill.

1. It is optional with the local Government, in consultation with the Accountant General, to prescribe the use of Form 2 by non-gazetted upper subordinates in lieu of Form 12.

2. It is also optional with the local Government to direct that the journals of lower subordinates and members of the petty and irrigation revenue establishments, should not be submitted to the Accountant General, but this option is conditional on all such journals being subject to a periodical test-audit by the Accountant General.

***78.** When the travelling allowance bill is paid after countersignature by the Controlling Officer, it will bear a certificate in the

following terms: "Certified that I have satisfied myself that the amounts included in bills drawn $\frac{\text{1 month}}{\text{2 months}}$ $\frac{\text{1 month}}{\text{3 months}}$ previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the officers therein named and their receipts taken in the acquittance roll." A similar certificate should be given on bills payable without countersignature.

Inspecting Officer's Establishment.

79. When part of his establishment moves with an inspecting officer, the head of the office may grant a last-pay certificate for that portion in order to enable him to draw from another treasury such portion of the pay for it as may be desired, the balance, if any, being drawn at head-quarters.

Compensation for Dearness of Provisions.

***80.** The rules regarding the grant of Compensation for Dearness of Provisions are detailed in Appendix 3.

No. 321.

Page 36, Article 80 –

Delete this Article with its heading.

(C. A. C., I, 8th Edn., No. 321, dated 1st June 1924.)

No. 407.

Page 37, Table of contents.

Insert in the proper place :—

"Contingencies countersigned before payment ..... 108A."

[C. A. C., Vol. I, 8th Edn., No. 407, dated 1-6-25.]

No. 183.

Page 37, Introductory Note to Chapter 6—

Renumber this Note as Note 1, and insert the following as Note 2 :—

NOTE 2.—The terms Contingent charges or Contingencies as used in this Code include also Supplies and Services which should, however, be shown separately in all bills and accounts, distinguishing them from contingencies proper under the following rules :—

(1) Supplies and Services comprise charges which are incurred for the technical working of the department concerned, *i.e.*, charges which are not merely incidental but represent the main and proper activities of the Department, *e.g.*, Rewards to informers, Books for a Public Library, Exhibits for a Museum, etc. Such charges are for the most part peculiar to the department in which they are incurred.

(2) Contingencies proper comprise those charges which are incidental to the management of an office as an office, *e.g.*, Purchase of ordinary books and periodicals, Purchase of Stationery, etc. Such expenditure is of much the same kind whatever the department be to which the officer incurring them belongs.

[C. A. C., Vol. I, 8th Edn., No. 183, dated 1st April 1923.]

No. 184.

Page 37, Article 81—

For the words " Contingencies proper " *in lines 1 and 2 substitute* " Contingencies and Supplies and Services ".

[C. A. C., Vol. I, 8th Edn., No. 184, dated 1st April 1923.]

* Chapter 6.—Contingent Charges.

NOTE.—The rules of procedure laid down in this Chapter are applicable to the Public Works Department, to the extent indicated in the Public Works Account Code, and to the Forest Department except in so far as they are modified by the rules in the Forest Account Code.

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Classification of Charges.

81. The rules in this chapter apply primarily to Contingencies proper, but "Other Expenditure" is also subject to the rules of procedure prescribed in this chapter, except in so far as it may be governed by any special rules in other chapters of the Code.

1. The term "Other Expenditure" includes such classes of expenditure as grants to educational institutions, political pensions, scholarships, medical and other grants to local bodies, grants to religious or charitable institutions, expenditure from the discretionary grants placed at the disposal of Heads of Provinces, Commissioners and District Officers, compensation to Government officers for accidental losses, contributions to public exhibitions and fairs and rewards.

82. Contingent charges incurred on the public service are generally divided into classes, the classification adopted in each province being determined by the orders of the local Government.

The following divisions are usually adopted:—

(*a*) Contract Contingent charges, *i.e.*, those for which a lump sum is allotted annually by the local Government within which the officer may incur expenditure as required without further sanction of any kind. They generally consist of charges the annual incidence of which can be averaged with reasonable accuracy.

(*b*) Charges regulated by scales, such as rewards for destruction of wild animals, etc.

(*c*) Special contingencies, *i.e.*, charges, whether recurring or non-recurring, which cannot be incurred without the previous sanction of superior authority.

(*d*) Contingencies of Heads of Departments and other officers; passed on fully vouched bills which do not require countersignature.

(*e*) All contingent charges which cannot be dealt with under the orders of the local Government as under (*a*), (*b*), (*c*) or (*d*)

above; these must be dealt with as countersigned contingencies, *i.e.*, charges which are controlled and reviewed by Heads of Offices and Departments, the control usually taking the form of countersignature after payment on a monthly bill submitted to the Audit office.

NOTE.—Fixed allowances for contingent expenses which are drawn regularly, irrespective of the actual expenditure incurred in any month, are drawn in the establishment bill, and are not subject to any of the rules laid down in this chapter.

83. Subject to any orders of the local Government or controlling authority an officer is allowed to draw money from the treasury for contingent expenses incurred on the public service within the amount allotted to him in his budget estimate or otherwise. For ordinary expenses, previous sanction is not required. It is for the local Government to lay down any scale in regard to contingent charges to be regulated thereby to determine the authority competent to sanction "special contingencies" and to name the controlling authority whose countersignature is necessary in regard to countersigned contingent charges.

84. In respect both of contingencies proper and other expenditure the powers of the local Government and of the subordinate authorities are further restricted by the provisions of the rules in the Book of Financial Powers.

85. No salaries of any kind and no additions to pay may be charged as contingent expenditure. Fixed allowances of all kinds should be drawn along with pay.

Exceptions.—The following charges may be treated as contingent expenditure:—

(*a*) Hot-weather establishment.

(*b*) Karawas or crop watchers in Baluchistan.

(*c*) Coolies engaged in the Civil Department on manual labour and paid daily or monthly wages.

(*d*) Temporary Field Establishments of Surveys and Settlements.

(*e*) Sweepers (whether whole-time servants or not) in the Civil Department.

(*f*) At the discretion of the local Government, such other classes of menials, *e.g.*, coolies, dhobies, tailors, syces, grass-cutters, etc., as the local Government has from time to time ruled to be ineligible for pension or as it may in future declare to be non-pensionable.

NOTE 1.—The rule in Article 100 does not apply to contingent payments on account of establishments paid for under this clause.

NOTE 2.—The $\frac{\text{Comptroller General}}{\text{Controller of Currency}}$ exercises as regards both his own office and the $\frac{\text{Account}}{\text{Paper Currency}}$ offices subordinate to him, the power conferred on local Governments of treating the pay of sweepers and of other classes of menials as a recurring contingent charge. The $\frac{\text{Mint}}{\text{Assay}}$ Masters, Calcutta and Bombay, exercise the same powers as regards the Calcutta Mint, the Bombay Mint, the Assay Office, Calcutta, and the Assay Office, Bombay, respectively.

No. 281.

Page 38, Article 83—

Insert the following as Rule 1 to this Article:—

"**1.** Departments of the Government of India are authorised to sanction non-recurring contingent expenditure up to a limit of Rs. 1,000 in each case, unless there is something novel, doubtful or irregular in the character of the expenditure."

[C. A. C. I, 8th Edition, No. 281, dated 1-11-23.]

No. 15.

Article 84—

Substitute the following for this Article:—

"**84.** In respect both of contingencies proper and other expenditure the powers of the local Government and of the subordinate authorities are further restricted by the orders regulating their general financial powers, *e.g.*, in the case of transferred subjects the orders in Schedule III to the Devolution Rules and the delegations made under Devolution Rule 28."

(*C. A. C., I., 8th Edition, Reforms List, No. 15—1-4-21.*)

No. 185.

Page 38, Article 84—

(1) *Delete the word* "proper" *in line 1.*

(2) *Insert a full stop after the words* "financial powers" *in line 3 and delete the rest of the Article.*

[C. A. C., Vol. I, 8th Edn., No. 185, dated 1st April 1923.]

No. 186.

Page 38, Article 85, Note 2—

Substitute "Controller of the Currency" *for* "Controller of Currency" *in line 1.*

[C. A. C., Vol. I, 8th Edn., No. 186, dated 1st April 1923.]

No. 341.

Page 38. Article 85—

Add the following under exceptions in this Article :—

" (*g*) Extra potdars engaged under Article 135 of the Resource Manual to accompany remittances, etc."

[C. A. C., I, 8th Edition, No. 341, dated 1st October 1924.]

No. 187.

Page 39, Article 86—

(*i*) *Substitute* "Appropriation" *for the word* "grant" *in lines 1, 4, 7 and 10.*

(*ii*) *Substitute* "appropriation for contingent expenditure" *for* "contingent grant" *in line 11.*

(*iii*) *Note 1. Substitute the following for the first sentence in lines 1 to 5 :—*

"Money allotments are sometimes made to consolidating officers for the stationery requirements of their own offices and of the officers subordinate to them."

(*iv*) *Delete Note 2 to this Article.*

[C. A. C., Vol. I, 8th Edn., No. 187, dated 1st April 1923.]

No. 408.

Page 39, Article 86, Note.

Substitute "Articles 191 and 192" for "Articles 190 to 192" in the last line of this Article.

Substitute "the Controller of Printing, Stationery and Stamps" *for* "the Controller of Printing and Stationery" in the last line of this note.

[C. A. C., Vol. I, 8th Edn., No. 408, dated 1-6-25.]

No. 16.

Article 86—

(1) *At the end of the Article after* 'major head' *insert the words* '*vide* however Articles 190 to 192.'

(2) *Introduce the following as Note 2 under this Article numbering the existing Note as Note 1* :—

"NOTE 2.—The restriction imposed by the latter portion of the orders in Note 1 does not apply to the Governors' provinces and Burma."

(*C. A. C., I., 8th Edition, Reforms List, No. 16 – 1-4-21.*)

No. 17.

Article 87—

Cancel the last sentence of this Article commencing with the words 'Such a course.'

(C. A. C., I., 8th Edition, Reforms List, No. 17—1-4-21.)

No. 188.

Page 39, Article 89—

Insert a full stop after the word "bill". *in line 4 and delete the rest of the sentence, i.e.,* "as for * * * * of a Commissioner".

[C. A. C., Vol. I, 8th Edn., No. 188, dated 1st April 1923.]

NOTE 3.—Contingent charges incurred on account of the wages of coolies engaged on manual labour and paid at daily or monthly rates should be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually entertained and paid. The audit will call for some of the paid muster rolls in each quarter and check them to see that they are properly maintained.

General Rules.

86. No officer may, without previously obtaining an extra grant, incur expenditure in excess of the amount provided for contingent charges under the major head concerned; and when an officer exceeds the annual grant he may, under orders of Government, be held responsible for the excess. Some Governments allow a disbursing officer free discretion within this limit, whereas others require him to restrict his expenditure within the grant for each *detailed* head of contingent expenditure, unless the controlling authority has previously transferred to the head in which the excess is anticipated part of the grant under another detailed head. Again, the power of making transfers from the contingent grant of one district to that of another under the same major head is not vested in the same officers in every province; the local Government may retain the power in its own hands, or delegate it, but the transfer can only be of an ascertained surplus within the same major head.

NOTE.—Under the arrangement sanctioned in Government of India, Finance Department, letter No. 5545-A., dated the 18th September 1911, money allotments are made to consolidating officers for the stationery requirements of their own offices and of the officers subordinate to them in the Central Provinces, Burma, Bengal, Assam, the Punjab and the North-West Frontier Province. Only local Governments are competent to sanction any reappropriation necessary to cover expenditure to be incurred in excess of these allotments, but they are authorised to delegate to any officers whom they may select subject to any conditions which they may think fit to impose, the power to reappropriate from savings in the stationery allotments to meet contingent charges under other heads provided that no such reappropriation be allowed until a certificate that savings exist has been obtained from the Controller of Printing and Stationery.

87. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure should be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means, but on no account may charge be actually incurred in one year and thrown on the grant of another year. Such a course is obviously improper, and has repeatedly been strongly condemned by the Government of India.

88. No money should be withdrawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw advances from the treasury either for the prosecution of works, the completion of which is likely to take a considerable time, or to prevent the lapse of budget grants.

89. The charges of two major heads may not be shown in one register, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office should, unless they are reviewed by different authorities, appear in one bill; as, for

instance, charges for purchase and repair of tents, or for furniture to be used by the revenue and magisterial branches of a district office, whose bills are submitted for the countersignature of a Commissioner. In such a case the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Accountant General.

90. Contingent charges are to be recorded and treated in the accounts as charges of the month in which they are actually disbursed from the treasury.

Responsibility of Drawing Officers.

91. Every public officer should exercise the same vigilance in respect to petty contingent expenses that he would do if spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of vouchers are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available grant and that all steps have been taken with a view to obtain an additional allotment if the original grant has either been exceeded or is likely to be exceeded and that in the case of contract contingencies the proposed expenditure does not cause any excess over the contract grant.

Responsibility of Controlling Authority.

92. It is the duty of a countersigning officer to see that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates; that previous sanction for any item requiring it is attached; that the requisite vouchers are all received and in order, and that the calculations are correct; and specially that the grants have not been exceeded or are likely to be exceeded and that the Accountant General is informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the Budget grant. If expenditure be progressing too rapidly, he should communicate with the disbursing officer, and insist on its being checked.

Permanent Advances.

93. Advances are granted to officers who may have to make payments, before they can place themselves in funds by drawing bills. They are subject to the following rules:—

1. The amount is fixed by the local Government except in cases falling under rule 2.
2. Heads of departments and Commissioners of divisions can, unless the local Government otherwise directs, sanction the grant of permanent advances for offices subordinate to them, up to the amount advised by the Accountant General as appropriate. The permanent advances for the offices of the officers referred to must, however, be sanctioned by the

No. 189.

Page 40, Article 91—

(*i*) *For the words* "that he would do if spending his own money" *in line 2 substitute* "as a person of ordinary prudence would exercise in spending his own money."

(*ii*) *Substitute* "appropriation" *for the word* "grant" *in lines 7 and 8.*

(*iii*) *Substitute* "appropriation" *for the word* "allotment" *in line 8.*

[C. A. C., Vol. I, 8th Edn., No. 189, dated 1st April 1923.]

No. 190.

Page 40, Article 92—

Substitute "appropriation" *for* "Budget grant" *in line* 8.

[C. A. C., Vol. I, 8th Edn., No. 190, dated 1st April 1923.]

No. 18.

Article 94—

For the words 'The Government of India have ordered that a register *at the commencement of this Article, read* "A register."

(C. A. C., I., 8th Edition, Reforms List, No. 18 -1-4-21.)

No. 191.

Page 41, Article 94—

(i) *Substitute* "the appropriation for contingencies" *for* "the contingent grant" *in line 8.*

(ii) *Substitute* "appropriation" *for the word* "grant" *in lines 11 and 12, and* "appropriations" *for* "grants" *in line 13.*

[C. A. C., Vol. I, 8th Edn., No. 191, dated 1st April 1923.]

next superior administrative authority or the local Government.

3. Applications for the grant or revision of a permanent advance must be submitted to the sanctioning authority through the Accountant General who will advise as to the appropriate amount of the advance. In cases falling under rule 2 above if there is any difference of opinion between the Accountant General and the sanctioning authority on this point, the matter should be referred for the orders of the local Government.

4. As these advances involve the permanent retention of money outside the treasury they must not be larger than is absolutely essential.

5. These advances should not be multiplied unnecessarily. An officer's advance should meet the needs of every branch of his office. If he has subordinates who require petty sums he should rather spare a small portion of his own advance for their use than apply for separate advances for them taking acknowledgments from them in the same way as he himself furnishes the Accountant General, and retaining them in his office.

6. Advances for the travelling expenditure of menials may be made when unavoidable from the permanent advance.

7. In the case of transfer of charges and yearly on the 15th April each officer holding a permanent advance must send an acknowledgment to the Accountant General of the amount due from and accountable for by himself. If this be not received the Accountant General must demand it immediately.

Record of Contingent Expenditure.—Contingent Registers.

94. The Government of India have ordered that a register of contingent expenditure shall be kept in each office, and the initials of the Head of the office or of a gazetted officer to whom this duty has been delegated by him, shall be entered against the date of payment of each item.

This register will be in Form 14, in which each Accountant General will assign to the several columns headings suitable to the condition of each department and office. If the contingent grant of an office be divided under two or three main sections only, still under each, the most common sub-heads may be detailed, and a single column allotted for the more varied items; if the grant be parcelled out under many detailed heads, the most common will have each its own column with grant noted at the top, while the rest with their grants will be thrown into the column of miscellaneous charges. Any charge, falling under any of the separate columns, but requiring explanation should be described in the column headed "Description," though the amount of it is entered only in its

special column; and the same "Description" column will serve also for note of the month or period to which any recurring charges (*e.g.*, rent or punkha pullers) entered in the other columns belong.

1. If more convenient, a separate register may be maintained for each class of contingent charges (see Article 82).

2. If during the absence of the Head of the office and of the officer to whom this duty has been delegated, the entries have been initialled by a non-gazetted officer, the register must be reviewed and the entries reinitialled by the Head of the office or such non-gazetted officer on return to headquarters.

95. As the office cashier pays away any money, he will enter in the contingent register the date, name of payee, and number of sub-vouchers in the three columns to the left, and the amount in the proper column; and, in the case of any charge requiring explanation he will also take against the description the initials of the officer incurring it.

1. Regarding the entries to be made in the final columns, see Article 106.

96. To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the budget grant for it, a progessive total of all the columns must be made monthly, immediately after the monthly total, and will include all payments under each head, as also all work bills (see Article 108) from the commencement of the year up to the end of the last expired month.

Bills for Encashment.

97. (*a*) When it is necessary to draw money for contingent expenses from the treasury, as for example, when the permanent advance begins to run short, and in any case at the end of each month, or when a transfer of office takes place, the cashier will rule a red ink line across the page of the register or registers, add up the several columns and post the several totals in a separate bill for each class of contingent expenditure. He will then lay the bill with the sub-vouchers and registers before the head of the office who will carefully scrutinise the entries, initialling them if necessary, and sign the bill which the cashier will then date and number and present for payment at the treasury.

(*b*) The heads of contingent expenditure are generally printed in the forms used and it will be sufficient if the totals from the contingent register are posted against the printed heads. If the heads are not printed they will be entered in manuscript and the totals posted against them. In the case, however, of expenditure requiring explanation, full details of the charges should be entered in the bills except when they are given in the sub-vouchers sent to the Audit office.

NOTE.—When the advance is running short, a demand may be presented in excess of the balance; this item too should be charged in the register and included in the bill, the number given being that which the sub-voucher will bear when payment has been made.

98. The following procedure should be adopted by Government officials for obtaining service postage stamps and for the adjustment of their value:—

I.—Officers who draw money from the treasury on contingent bills.
—A bill in a special form should be prepared by disburs-

No. 192.

Page 42, Article 96—

Substitute "appropriation" *for* "budget grant" *in lines 2 and 3.*

[C. A. C., Vol. I, 8th Edn., No. 192, dated 1st April 1923.]

No. 193.

Page 42, Article 97—

For the words "initialling them if necessary" *in lines 8 and 9 substitute* "initialling the entries in the contingent register if this has not already been done by him."

[C. A. C., Vol. I, 8th Edn., No. 193, dated 1st April 1923.]

No. 409.

Page 42, Article 94, Rule 2.

Substitute "Gazetted Officer" *for* "Officer" in line 1 and *delete* "non-gazetted" in line 2 of this rule.

[C. A. Vol. I, 8th Edn., No. 409, dated 1-6-25.]

No. 410.

Page 42, Article 97 (b).

For the first two sentences of this Article *substitute* the following :—

"The heads of contingent expenditure should be entered in manuscript in the bill and the totals posted against them."

[C. A. C., Vol. I, 8th Edn., No. 410, dated 1-6-25.]

ing officers when they require service postage stamps. The bill will contain the acknowledgment of the drawing officer of the receipt of the stamps indented for and will in other respects be treated in the same way as a contingent bill for drawing cash from the treasury. The Treasury Officer should pass the bill for "payment by transfer," have the stamps issued, and enter the amount in the list of payments, crediting the value of the stamps to the head to which the cash realized is now credited. The Audit Office will exercise the same check over the transactions as it does at present, except that a voucher in support of the entry in the bill will not be required, as cash is not paid into the treasury.

II.—Officers who draw money by cheques from treasuries.—Cheques to be presented in payment of the value of service stamps should be drawn in favour of the officer (designation without name) who supplies the stamps, whether they are drawn by the officer who indents for the stamps or by a departmental indenting officer on the indenting officer's requisition.

III.—Officers at headquarters whose bills are pre-audited by Civil Account officers.—At the option of the Accountant General, with the concurrence of the local Government or Administration concerned, one of the two following methods will be adopted:—

(*a*) The charges for service postage stamps will be drawn on separate contingent bill forms in the usual way, and separate cheques therefor will be issued by the account office in favour of the officer who supplies the stamps. Cheques so issued will not be subject to any special minimum amount.

(*b*) As an exception to the rule by which all bills payable at headquarters should be pre-audited, bills for service postage stamps may be prepared in the special form prescribed for use in mufassil treasuries, and paid by transfer in the usual way, without pre-audit, by the stamp officer. The stamp officer will submit the bills to audit in support of the issues in the stamp account in the same way as other treasury officers.

One or other of the above alternatives should be definitely adopted once for all at each headquarters station, to prevent the confusion and possibility of fraud which diversity of procedure at the same station would entail.

Contract Contingencies.

99. In the case of contract contingencies, the sub-vouchers for more than Rs. 25 should be retained in the office while the others should be destroyed or so defaced that they cannot be used again.

Recurring Contingencies.

100. No charge which binds Government beyond a single payment, may be incurred without the sanction of Government.

NOTE.—The sanction of the Government is not required to the payment of Municipal or Cantonment taxes, whatever be their amount, when such taxes have been assessed by competent authority and the assessment certified to as required by ruling 22 of Appendix 5. If, in any case, the head of a Department or office considers that the assessment is excessive, he may represent the matter to higher authorities.

Exceptions.—(*a*) All officers entitled to draw contingent bills may incur recurring contingent charges up to R10 a month and to six months' duration subject only to the existence of the necessary budget provision, and to any restriction which the local Government may desire to impose.

(*b*) Heads of Departments have been authorised by the Government of India to sanction the renting of ordinary office accommodation within the following limits :—

When the accommodation is provided in a separate building.	R100 a month.
When the accommodation is provided in a building partly used as a private residence.	One-half the total rent subject to a maximum of R45 a month.

*(*c*) The Inspector-General of Forests, the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, the Chief Inspector of Mines in India, the Director General of Posts and Telegraphs, and the Director General of Observatories are authorised to sanction, up to a limit of R15 a month in each case, items of recurring contingent expenditure.

(*d*) Departments of the Government of India are empowered—

(1) to sanction fixed recurring charges of a contingent character up to a limit of R200 a year in each case; and
(2) to sanction telephone rents for connections with existing telephone systems whatever the amount.

(*e*) Heads of Imperial Departments with the exception of the Director, Royal Indian Marine, are authorised to sanction telephone rents for connections of Government offices with existing telephone systems whatever the amount.

Contingent Charges not Countersigned.

101. Officers whose contingent bills require no countersignature, and who do not embody in their bills charges of any officer dealing separately with the treasury, need not submit monthly bills; but they should draw money from the treasury by bills in Form 16, showing full details of the charges.

1. The following illustration explains the second condition. A, whose bills do not require countersignature, has subordinates, who hold part of his permanent advance and replace themselves in funds by sending paid vouchers to A, and obtaining from A the amount of their actual expenditure; A need not submit monthly bills. The bills of B do not require countersignature, but his subordinates are allowed to deal direct with some treasury, presenting bills for encashment, which are to be adjusted by B's monthly bills; B must submit monthly bills in adjustment of the bills cashed by himself and his subordinates.

Charges regulated by scales and Special Contingencies.

102. Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred should be drawn in the abstract bill form (see Article 97) with a

No. 19.

Article 100—

Insert the following as a Note under this Article, altering the existing Note to 'exception (*a*)' *and change the lettering of the subsequent exceptions :—*

"NOTE.—The restrictions in this Article and in the exceptions under it are not binding on the local Governments of Governors' provinces so far as provincial expenditure is concerned."

(C. A. C., I., 8th Edition, Reforms List, No. 19—1-4-21.)

No. 194.

Page 44, Article 100—

(i) *Delete the Note introduced by correction No. 19, dated 1st April 1921.*

(ii) *Clause (f).*

Substitute "Heads of Departments under the Central Government" *for* "Heads of Imperial Departments".

[C. A. C., Vol. I, 8th Edn., No. 194, dated 1st April 1923.]

No. 20.

Article 101—

Add as a Note under this Article :—

"NOTE.—The limit of Rs. 25 referred to in Form 16 above which vouchers are to be submitted to the Audit Offices is subject to alteration by the Auditor General."

(C. A. C., I., 8th Edition, Reforms List, No. 20—1-4-21.)

No. 411.

Page 45, Article 103.

Substitute "contingencies countersigned after payment" for countersigned contingencies" in line 1.

[C. A. C., Vol. I, 8th Edn., No. 411, dated 1-6-2 5.]

No. 412.

Page 45, Article 104.

Substitute "contingent charges countersigned after payment" for "countersigned contingent charges" in lines 2 and 3 and "Form 15A" for "Form 15" in line 3.

[C. A. C., Vol. I, 8th Edn., No. 412, dated 1-6-25.]

No. 21.

Article 104 —

Substitute for the Note under clause (a) :—

" NOTE.—See the Note under Article 101 which is applicable here also."

(C. A. C., I., 8th Edition, Reforms List, No. 21—1-4-21.)

No. 195.

Page 45, Article 104(b)—

(i) *Substitute* "appropriation" *for* "budget grant" *in line 1.*

(ii) *Rule 1. Delete the words* "or in the Madras Presidency, of the Board of Revenue".

(iii) *Rule 3. Delete the words* "or, in Madras the District Superintendent of Police".

[C. A. C., Vol. I, 8th Edn., No. 195, dated 1st April 1923.]

full description of the charges and accompanied by sub-vouchers. In the case of special contingencies, the orders of the sanctioning authority should be quoted; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent up to date under the sanction.

Countersigned Contingencies—Abstract Bill.

103. In the case of countersigned contingencies details must be given in the abstract bill (see Form 15) of the number of the sub-vouchers pertaining to each entry, the amount being given only in those cases where a sub-voucher is for more than R25.

Detailed Bill.

104. (*a*) From the monthly totals of the contingent register the monthly detailed bill will, in the case of countersigned contingent charges, be prepared in Form 15, headed *not payable at the treasury*, and showing the monthly total of each column, with description of each charge requiring explanation; the numbers of the sub-vouchers will be entered against each item; at foot will be a memorandum of the number and date of every contingent bill cashed at the treasury, and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the treasury within the month. It will be signed by the head of the office and submitted to the controlling officer, or, if there be no controlling officer, to the Accountant General direct, with all sub-vouchers above R25 his signature to the certificate endorsed on the bill taking the place of the smaller ones.

NOTE.—Local Governments may, however, direct the submission of sub-vouchers for any particular class of expenditure to the audit office irrespective of the limit of R25 prescribed above.

(*b*) If in any month the monthly proportion of the budget grant has been exceeded, a report of the special circumstances which rendered the excess necessary should be sent to the countersigning officer with the detailed bill.

1. A District Officer need not personally give the certificate required from a disbursing officer; with the sanction of the Commissioner, or, in the Madras Presidency, of the Board of Revenue, he may delegate the duty to one of his gazetted subordinates.

2. These orders touching the use and defacement of vouchers are applicable to all moneys disbursed by Government officers in their official capacity, even, to take an instance, from the Wards Rate Fund.

3. When, in paying rewards to informers, it is not considered desirable to disclose the names of the payees, a certificate in the handwriting of the *Collector* or, in Madras the District Superintendent of Police, to the effect that the reward has been duly paid, should be submitted to the Accountant General in support of the payment in lieu of the payee's receipt ordinarily required.

4. The Agricultural Adviser to the Government of India, and Director of the Agricultural Research Institute, Pusa, can submit his contingent bills direct to the Accountant General, Central Revenues.

105. On receipt of the monthly detailed bill in the office of the countersigning officer, its figures will be transcribed in a register of the same form as the disburser's register, with similar description of items requiring explanation and the bill will then be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher concerned and explanation of the objection, will be noted on the bill and in the "Remarks" column of the register, and the amounts shown in the register in the columns affected will be corrected in red ink; the countersigning officer will then enter in the register the date of admission under his initials, sign the bill, and despatch it to the Account Office with the large vouchers, his signature to the certificate endorsed on the bill taking the place of the smaller ones.

1. The word *item* refers to items of expenditure, not items of charge, *e.g.*, a charge for R120 for section-writers would not require to be supported by a voucher if the amount was made up of sums paid to several individuals, none of which exceed R100.

2. In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorised by the countersigning officer.

106. In the register maintained in the office of the countersigning officer the columns to the right will be written up as follows:—

That concerning the detailed bill will show the date of its receipt. The column for date of admission will show the date of despatch of the countersigned bill. In the register maintained by the disbursing officer the entry in this column will record the date of recovery of any disallowance, or that of the countersigning officer's letter further passing a disallowed item not yet actually recovered; any disallowance will be recorded by each in the column of remarks on the same line with the figures affected.

107. The orders relating to the supply of articles for the public service are contained in the Store Rules in Appendix 4 and miscellaneous rules regarding contingent expenditure on certain other objects are given in Appendix 5.

Disallowances.

108. After despatch of the bill to the Account Office, the countersigning officer should communicate any disallowance to the disbursing officer, and its amount should be without fail refunded by short drawing on the next contingent bill presented at the treasury for the same department; therein the gross amount of each sub-voucher would be entered, and below the total would be entered "Deduct disallowed from bill of R ," and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the countersigning officer withdraws his objection, the amount may be re-drawn: after the total of the sub-vouchers in the next bill presented at the treasury would be entered "Add amount of disallowance from bill of refunded by deduction from contingent bill No. , dated , and re-allowed as per ;" the receipt would be for the gross

No. 413.

Page 47.

Insert the following as Article 108A below the heading "Contingencies Countersigned before payment": —

"108A. Bills for these charges should be drawn in Form 15B."

[C. A. C., Vol. I, 8th Edn., No. 413, dated 1-6-25.]

No. 82.

Page 47, Article 110-Note, as introduced by the Reforms List of Corrections, dated 1st April 1921—

Substitute the following for this Note :—

"These orders are, however, subject to the rules contained in Article 33-A., when different Governments are concerned."

(C. A. C., Vol. I, 8th edn., No. 82, dated 1st January 1922.)

No. 22.

Article 110—

Introduce the following as a Note under this Article:—

"NOTE.—The rules in Appendix 6 referred to in this Article apply only to payments made by departments under the same Government, while Article 33-A regulates the adjustment of charges incurred by a department under one Government for a department under another Government."

(C. A. C., I., 8th Edition, Reforms List, No. 22—1-4-21.)

amount; and the items would be re-included in the next monthly contingent bill.

1. It will be observed that the totals in the disburser's register are those of amounts charged, not of those admitted by the countersigning officer; but when an amount disallowed by him on one detailed head is adjusted by a short charge on another encashed bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a *minus* sign in the column of the retrenched head on the line of totals for the bill in which the adjustment is made; the forward totals will thus be correct.

Inspecting Officers' Bill.

109. An inspecting officer cannot take advances on account of office contingent charges. He should provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different treasuries contingent bills, in the ordinary form, for recovery of contract or countersigned contingent charges, as the case may be. Thus, in the case of countersigned contingent charges, one detailed bill may adjust money drawn at more than one treasury; and in this case it will be well to require detail at foot of the bill of the places of payment of the several encashed bills, as well as their dates and amounts. But the amounts drawn will all be taken as final payments, and not as advances.

Inter-departmental Transfers.

110. The principles and rules prescribing the conditions under which one department of the public service may charge another department for service rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts are given in Appendix 6. Petty and casual supplies made for the convenience of the public service to one department, of stores or articles purchased for or belonging to another department, and not borne upon a systematic store account, should, unless there be objection on the part of the supplying department, be furnished without payment.

111. In the case of work done by a Government factory (such as a jail, mint, workshop) or other authorized transfers, the officer in charge will, if the adjustment is to be made by book transfer, prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the officer served, who, on approving the invoice, will countersign all, and return one copy to the supplying officer. Another copy he will file in his own office, and the third he will attach to his contingent bill for the current month, noting the amount in the statement of account at foot, in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, however, he should post the amount of the work bill in his contingent register, and include it in the forward total, in order that he may agree that forward total with that shown in the statement of account on his contingent bills; in the register of the countersigning officer the amount of such a bill should in like manner be separately

entered. Such invoices will never be retained by the countersigning officer.

NOTE 1.—The officer served cannot *charge* the amount in his contingent bill, as no cash payment is made but only a book adjustment in the Account Office; but the amount available for contingent expenditure is reduced, and so, to work out the available balance, note is made in the register of contingent expenditure, and in the statement of account at foot of the bill.

NOTE 2.—In the case of the Forest Department the cost of the supplies has to be adjusted in the compiled accounts submitted to the audit office. An officer of this department receiving stores will adjust the amount of the invoice in his accounts by crediting it to the supplying officer and debiting it to the service head concerned and will send the 3rd copy of the invoice to the audit office in support of the entry in his accounts. Similarly if he happens to be the supplying officer, he will charge the amount expended in his accounts as a debit to the officer supplied and send the countersigned invoice to the audit office as a voucher for the expenditure.

NOTE 3.—Bills for telephone charges should be forwarded in duplicate and not in triplicate to the officer served who, on approving the bill, will countersign both and return one copy to the supplying officer. The other copy he will submit with the contingent bill to the Audit office after making the necessary notes in his contingent register.

Expenditure for other Officers.

112. It is often expedient for a public officer to make purchases or incur expenditure in another district, making his arrangements through an officer in that other district. If the amount to be paid on account of contingent expenditure incurred in this way is not less than ₹50, payment may be made by transfer receipt, but otherwise every public officer who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment by transfer receipt from the officer at whose request he, as an agent, incurs the expenditure. The charge must, however, be taken as expenditure of the department to which the officer requiring the expenditure is attached and therefore an officer should address his applications for any service to the principal officer of his department in the district indented on, *e.g.*, a police officer should ask the District Superintendent, not the Magistrate, to purchase blankets for him. The Magistrate in such a case would pass on the indent, or the voucher if he has supplied any articles, to the police officer, who would deal with the charge as a final one of his own office, applying to the proper authority for an extra grant, if his own should fall short before the end of the year. The responsibility for obtaining proper sanction always rests with the originating officer.

1. This rule is not applicable when purchases are effected in the capital town of a presidency or province; the cost may then be sent by R. T. Receipt.

2. This rule does not apply to expenditure chargeable to local funds, which should always be recovered.

No. 196.

Page 48, Article 112—

Substitute "appropriation" *for* "grant" *in line 17.*

[C. A. C., Vol. I, 8th Edn., No. 196, dated 1st April 1923.]

No. 265.

Page 49.

Insert the following Notes under Article 113:—

NOTE 1.—A special procedure has been prescribed for income-tax refunds, *vide* Part IV of Appendix 2.

NOTE 2.—For rules for the payment by money-order of refunds of revenue credited (other than Income-tax) in cases where the amount involved does not exceed Rs. 100, see Note 1 under Article 198.

[C. A. C. I., 8th Edition, No. 265, dated 1st August 1923.]

No. 84.

Insert the following as Rule 3 to Article 116 :—

"3. Rules relating to the acquisition of land for railway purposes are in in "Revised rules relating to the Acquisition of Land for Railway poses—1918" which formed an enclosure to Railway Board's circular 889-P.-16, dated the 30th August 1918."

(C. A. C., Vol. I, 8th Edn., No. 84, dated 1st January 1922.)

Chapter 7.—Miscellaneous Charges.

*NOTE.—Articles 116 to 118 of this Chapter are applicable to the Public Works Department.

Refunds of Revenue	113	Treaty Payments	123
Compensation for Land	116	Special Political Expenditure	124
Discount on Stamps	119	Expenditure against Grants at the disposal of the Home and Revenue Departments	125
Commission to Registrars	120	Military Payments	132
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Refunds of Revenue.

113. No useful check can be exercised over refunds of revenue in the Account office except in cases where full details of the collections of such revenue are received in that office, either in the treasury accounts or in other documents, *e.g.*, Fine Statements. It is, therefore, essential that every refund should be noted against the original credit in the departmental accounts, where all sums are entered in detail. The voucher for refunds (Form 17) provides for a certificate of such note having been made. The officer who received the amount should fill in columns 1 to 5 of the form and sign the certificate at foot, while the Treasury Officer or the Sub-Treasury Officer should verify the credit by means of the particulars in columns 4 and 5, and affix his signature in column 6 in token of his having done so.

114. The sanction necessary for refunds of revenue is regulated by the orders of the local Government. This sanction may either be given on the voucher itself or quoted in it, a certified copy being attached when such orders are not separately communicated to the Audit Office.

115. Refunds of stamps by Courts can be made in the same way as refunds of fines. Refunds by District Officers are usually regulated by departmental rules.

Compensation for Land.

116. The procedure to be observed for the payment of compensation for land taken up for public purposes under the Land Acquisition Act of 1894 is regulated by the rules printed in Appendix 7.

1. These rules apply also to lands taken up for the East Indian Railway Company. The Collector is not to receive cash payment from the Company, but should merely charge the amount in his accounts.

2. The bills for compensation in cases of land taken up for the East Indian Railway should be verified by the District Engineers of the East Indian Railway Company before they are paid by Collectors. If the payee requires immediate payment, as he is entitled by law to do, the payment should be made, and a copy of the bill, marked *Duplicate*, sent to the District Engineer with instructions to forward it to the Accountant General as soon as possible. The object of the District Engineer's verification is solely to enable the Railway authorities to identify the land and so make the proper eventual adjustment upon their accounts. They have no control over the award, or the payment itself.

117. A local Government may authorize any land acquisition officer to make all or any of his payments by cheques on the treasury, provided no inconvenience is caused to the payees in consequence of the property being situated at a distance from the treasury.

118. The cost of any special establishment entertained under orders of Government by a civil officer, is, when the officer is employed as a Public Works disburser, chargeable to the works concerned; otherwise, it is brought to account in the Civil Department. Contingent charges follow the same rule.

Discount on Stamps.

119. Discount upon stamps is allowed to certain classes of vendors under fixed rules, and is given by deduction from the purchase-money. The practice as to finally passing it is different in different provinces: in some the vendors give receipts attached to a schedule in the treasury accounts, which is admitted upon the Collector's certificate: in others a classified bill for the discount is submitted to the Controller of Stamps for countersignature.

Commission to Registrars.

120. Commission to Registrars is drawn under departmental rules upon vouchers which exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the treasury accounts. In some cases commission is calculated on the number of documents registered; in such cases the bill is passed on a certificate of the District Registrar or other Controlling Officer.

Departmental Payments.

121. Payments, such as purchase of salt in the Salt Department, or purchase of stationery by the Controller of Stationery, are made under some general or special sanction. If not provided for by departmental rules they should be made upon separate bills accompanied by vouchers and a certificate that they have been entered in the proper store accounts; the authority (unless it is a general one), under which the purchase is made, should also be quoted.

Rewards to Informers (Indian Customs Act).

122. When an offender against the Indian Customs Act is punished by a Magistrate with imprisonment, without option of paying a fine, the person concerned may receive rewards at the rate of ₹1 for each day's imprisonment allotted, provided that the rewards shall not exceed ₹50 for one prisoner, or ₹200 for any one case.

Treaty Payments.

123. Amounts payable under treaty to Indian States are paid under the following system. The Political Officer in charge sends to the

No. 197.

Page 50, Article 121—

Insert the following as Rule 1 to this Article :—

1. In the certificate referred to in this Article it should also be certified that the quantities noted in the vouchers are correct, the quality is good, the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned.

[C. A. C., Vol. I, 8th Edn., No. 197, dated 1st April 1923.]

No. 198.

Page 51, Article 124-I—

Class I.

(i) *Item 1. Substitute* "Pay of Gazetted Officers" *for* "Salaries of Officers".

(ii) *Item 3. Delete this item, and renumber items* 4 to 8 *as* 3 to 7.

(iii) *Item 6 renumbered as 5. For the words* "under the Civil Service Regulations" *substitute* "under the rules made under the Fundamental Rules"

Class II.

Substitute the following for the existing heading :—

"Charges which may be incurred by the officer-in-charge at his discretion within the amount of the sanctioned appropriation."

[C. A. C., Vol. I, 8th Edn., No. 198, dated 1st April 1923.]

Account Officer concerned a requisition for a payment order, mentioning where and to whom each payment is to be made. Payment orders are delivered to him accordingly, and the Treasury Officer is advised of the orders issued.

Special Political Expenditure.

124. The following rules have been prescribed by the Government of India for the regulation of expenditure incurred by officers in charge of special political missions and for the guidance of Account Officers:—

I.—For the purposes of account and audit the expenditure may be broadly divided into two classes:—

Class I.—Charges requiring the sanction of Government, either specific or general—

Salaries and Allowances.

1. Salaries of Officers.
2. Salaries of fixed establishment (both permanent and temporary).
3. Deputation allowance.
4. Sumptuary allowance.
5. Outfit allowance.
6. Travelling allowance (if different from that admissible under the Civil Service Regulations).
7. Free rations.
8. Compensation for dearness of provisions.

Class II.—Charges for which allotment may be made with discretion to the Officer in charge—

Initial charges.

1. Purchase of tents.
2. Purchase of camp furniture and equipment.
3. Purchase of transport equipment.
4. Purchase of Toshakhana articles.
5. Purchase of mess equipment.
6. Purchase of transport animals.
7. Supply of warm clothes.

Recurring charges.

8. Transport charges, *i.e.*, camel, mule and cooly-hire.
9. Purchase of stationery.

10. Compensation—

(a) To camp followers for loss of transport animals.
(b) To villagers for damage to crops, etc.

11. Rewards and Khilats.
12. Secret Service expenditure.
13. Dâk arrangements.
14. Mehmani to tribesmen and chiefs.
15. Payments to guides.
16. Improvement of roads.
17. Service telegrams and postage.
18. Feed and keep of transport animals.
19. Construction of boundary pillars.
20. Miscellaneous expenses.

II.—(a) Officers entrusted with such expenditure are required to submit, as early as possible, detailed estimates of probable expenditure classified as above. Under "Salaries and Allowances" present emoluments and the deputation and other allowances proposed should be clearly indicated. If the grant of travelling allowances, other than those authorised under rule, is in any case recommended, the precise nature† of the concession should be specified and when free carriage is allowed, it should be explained to what extent the ordinary or special travelling allowance should be reduced. The classes of officers entitled to rations, either free of charge or on payment, should be specified. A scale should be proposed for the issue of rations on payment as also, if necessary, for "Compensation for dearness of provisions." No expenditure should be incurred under class I in excess of the amounts sanctioned.

† *E.g.*, exemption from the ten days' halt rule, increased daily or mileage allowances, etc.

(b) As regards expenditure under class II, a fairly approximate estimate of the initial charges 1 to 7‡ can be prepared. The estimate for "Recurring charges" can, in the first instance, be a rough forecast only, but as soon as the officer is in a position to do so, a revised estimate should be submitted. Expenditure under class II may be incurred up to the limit of the estimates under each head when these have been approved and under "Recurring charges" grants may be transferred from one head to another, provided the total grant is not exceeded.

‡ The classes of servants to whom warm clothing is to be granted and the maximum amount per head should be laid down in addition to the total grant for the purpose.

No. 199.

Page 52, Article 124—

Clause II(*a*). *For the word* "deputation" *in line 4, substitute* "special pay".

Clause II(*b*), *line 11. Substitute* "appropriations" *for the word* "grants".

[C. A. C., Vol. I, 8th Edn., No. 199, dated 1st April 1923.]

Page 53, Article 24—

Clause III—

(*i*) *Line 3. For the words* "the local Accountant General" *substitute* "the Deputy Controller of the Currency."

(*ii*) *Lines 4 and 5. For the words* " to the Accountant General to the Government under whose orders he is acting" *substitute* " to that officer."

(*iii*) *Lines 9 and 10. Substitute* " the Deputy Controller of the Currency" *for* " the Accountant General."

Clause IV—

(*i*) *Delete the words* " from whom the letters of credit were obtained" *in the last two lines of this clause.*

(*ii*) *Delete the words* " or confidential" *in line 13,* and *insert the following at the end of this clause :—*

"Confidential vouchers (as distinguished from secret vouchers referred to above) should be sent in a sealed cover addressed to the Accountant General by name who shall be responsible for preventing disclosure of their contents."

Clause VI, Lines 3 and 4 and 6 and 7—

For " Confidential voucher" *substitute* "secret voucher."

Clause VII, Line 1—

For the words "Salary, Establishment" *substitute* " Pay."

No. 23.

Article 124—

Under rule V of this Article insert the following as a Note :—

"NOTE.—See the Note under Article 104 (*a*) which applies here also."

(C. A. C., I., 8th Edition, Reforms List, No. 23—1-4-21.)

No. 414.

Page 53, Article 124. Note under clause V.

Substitute "Article 101" for Article 104 (*a*)."

[C. A. C., Vol. I, 8th Edn., No. 414, dated 1-6-25.]

III.—An officer in charge of special political missions shall supply himself with funds by cheques drawn on treasuries against letters of credit issued by the local Accountant General. The officer should therefore apply to the Accountant General to the Government under whose orders he is acting, for the issue of the necessary letters of credit to the treasuries where he will require funds. He should state the amount he requires in each month and at what treasury or treasuries he requires it. He will be advised by the Accountant General of the issue of letters of credit.

IV.—A cash book in Form 18 should be kept showing clearly and fully all cash transactions that take place day by day. Amounts received by cheques drawn against letters of credit should be entered in the cash book on the receipt side as "Received from the Treasury of————————." The receipts and disbursements should be entered in the cash book in the order of their occurrence, and the cash book should be closed and balanced at the end of each month, the closing balance of one month being carried forward as the opening balance of the next month. At the close of each month an extract from the cash book showing the receipts and charges of the month, and opening and closing balances, should be submitted, with all except secret or confidential vouchers, to the Accountant General from whom the letters of credit were obtained.

*V.—As far as possible vouchers should be furnished of all items of expenditure exceeding R25. When vouchers are not procurable, bills should be submitted giving full details of the payments made. Every voucher or bill accompanying a cash account should contain the certificates required in the case of contingent bills. The vouchers should be numbered consecutively from the beginning to the end of the mission, and their numbers should be quoted against the charge both in the cash book and in the cash account submitted to the Account Office. Vouchers in vernacular should always be accompanied by an English translation.

VI.—Vouchers for secret service expenditure should be submitted to Government with a list showing their amounts. In the cash account such vouchers will be simply quoted as "Confidential voucher No.——, dated————————." The Government concerned will on passing these vouchers intimate to the Accountant General that "Confidential voucher No.————, dated————————of (officer) has been passed for R————."

VII.—A supply of stationery as well as of Salary, Establishment, Travelling Allowance and Contingent Bill forms should be obtained from the Controller of Stationery, and all charges should be drawn on the regular forms.

VIII.—Advances made for public expenditure will be held under objection until a detailed account duly supported by vouchers is furnished in adjustment of them.

IX.—A Store Account in Form 19 should be kept of the articles purchased for the Toshakhana, which at the close of the mission should be submitted to the Account Office through the Government of India in the Foreign Department.

Expenditure against Grants at the disposal of the Home and Revenue Departments of the Government of India.

125. When a sum of money is placed under the orders of the Home or Revenue Department of the Government of India, every expenditure sanctioned against it will be sanctioned by an order of the Department stating—

(*a*) the particular subject of the expenditure, which must always be within the general purpose of the grant;

(*b*) the limit of the allotment made for it;

(*c*) the person in whose charge the expenditure is to be;

(*d*) the treasury or treasuries where he wants the money.

126. A copy of this order is to be sent to the Accountant General, Central Revenues, who will then authorize the treasury to pay the amounts on the officer's receipt.

127. The officer may then draw the money on his receipt, specifying the order of the Home or Revenue Department under which it is sanctioned. He should not draw more than he actually requires from time to time for expenditure, but can draw as often as he finds convenient. He may also make his receipts payable to any other person; but in this case, he should advise the Treasury Officer of his action.

128. An account of the expenditure against the allotment must be rendered to the Accountant General, Central Revenues, in which the officer will enter on the receipt side all sums he has drawn from the treasury under the last article and on the expenditure side all amounts he has spent. Vouchers must be attached in the same way and under the same rules as in the case of a contingent bill. A copy of this account (but without vouchers) is to be sent to the Home or Revenue Department as the case may be.

129. This account is to be sent in at the end of every month, except when it is estimated that the sanctioned expenditure will be complete and the account closed within three months from the date of the order sanctioning it. In such case the account may be withheld till the end of the said period of three months, and then sent in complete up to date. But in any case an account must be made and sent in up to 31st March of any year.

No. 201.

Page 54, Article 125, Clause (b)—

Substitute the following for this clause :—

" (*b*) the amount of the appropriation sanctioned for it "

[C. A. C., Vol. I, 8., No. 201, dated 1st April 1923.]

No. 202.

Page 54, Article 128, Line 1—

Substitute "appropriation" *for the word* "allotment."

[C. A. C., Vol. I, 8th Edn., No. 202, dated 1st April 1923.]

No. 203

Page 55, Article 130, Lines 4 and 5—

Substitute "appropriations." *for the word* "allotting sanction."

[C. A. C., Vol. I, 8th Edn., No. 203, dated 1st April 1923.]

130. If any expenditure is placed in direct charge of the Secretary, it must be provided for by a particular sanction under Article 125, and the Secretary must proceed thereafter under Articles 127, 128 and 129. No part of the grant may, therefore, be spent without an allotting sanction under Article 125.

131. The above rules do not apply to any part of a grant which is placed by the Department at the disposal of a local Government. In such case, the order under Article 125 will be communicated both to the Accountant General, Central Revenues, and to the Accountant General of the local Government. The local Government and its Accountant General will thereafter manage the expenditure under Articles 125 to 130.

Military Payments.

***132.** Disbursements for the purchase of, and compensation for, lands taken for military purposes, and for compensation for loss of crops and damage to lands, require to be vouched by the bills and receipts of the payees and the original authorities (or certified extracts therefrom) under which the expenditure is incurred.

***133.** A civil officer required to supply carriage to troops on the march will advance to the owners half the hire for the whole journey and on making over the carriage to the military authorities will recover from the requisitioning Supply and Transport Officer the amount so advanced. If the advance cannot conveniently be drawn from the permanent advance of the civil officer, an abstract bill may be drawn on the treasury, the amount of the bill and the subsequent recovery being taken to the head "Advances Recoverable."

NOTE.—Similarly when a civil officer is required to supply articles to troops on the march in cases where the articles are perishable, *e.g.*, sheep, fowls, eggs, milk, or where shops cannot be opened at the encamping ground, he will himself purchase the provisions indented for, meeting the cost from his permanent advance or drawing it on an abstract bill.

Chapter 8.—Loans and Advances.

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Sanction.

***134.** The powers of the Government of India and of Provincial Governments to sanction loans and advances other than the miscellaneous advances dealt with in Chapter 9 are detailed in the Book of Financial Powers.

Estimates.

***135.** Provision should be made in the estimates for all loans and advances which can be foreseen and which are not repayable within the year; and the Government of India has accordingly directed that each local Government should make a timely estimate both of the advances and of the recoveries of the coming year, and should communicate it to the Accountant General for entry in his estimates. As regards loans and advances coming within the Provincial Loan Account, see Article 137 below.

1. This article applies also to the miscellaneous advances dealt with in Chapter 9.

Provincial Loan Account.

Advances from Provincial Allotments.

***136.** Loans and advances (other than the miscellaneous advances referred to in Chapter 9) sanctioned by each Provincial Government are brought on to an advance and loan account for the province concerned. The Provincial Loan Accounts were opened with the actual balances outstanding on the 31st March 1888. Further sums are placed at the disposal of Provincial Governments on a consideration of the available resources of the Government during the ensuing year and of the demands presented.

***137.** In November of each year each Provincial Government should submit to the Government of India an estimate in Form 20 of the loans proposed to be made and the expected recoveries. Upon a consideration of the several demands and of its available resources, the Government of India will determine what sum is to be allotted for the purposes indicated in the ensuing year, and will distribute it as nearly as possible in proportion to the necessities of each province. The Government of

No. 205.

Page 56, Article 134 (as amended by Reforms List of Corrections No. 24, dated 1st April 1921).

Reconstruct this article as under :—

134. The Government of India have full powers to sanction the loans and advances chargeable to the head "Q.—Loans and Advances by the Central Government" and the local Government and other authorities have such powers as are delegated to them under the rules made by the Government of India.

[C. A. C., Vol. I, 8th Edn., No. 205, dated 1st April 1923.]

No. 206.

Page 56, Article 135, Note (inserted by Reforms List of Corrections No. 25, dated 1st April 1921).

Delete this note.

[C. A. C., Vol. I, 8th Edn., No. 206, dated 1st April 1923.]

No. 204.

Page 56, Chapter 8, Heading—

Change the heading to "Loans and Advances by the Central Government."

[C. A. C., Vol. I, 8th Edn., No. 204, dated 1st April 1923.]

No. 24.

Article 134—

Substitute the following for this Article:—

134. "The Government of India and the local Governments of the Governors' provinces and Burma have full powers to sanction the loans and advances dealt with in this chapter, while the other local Governments have such powers as are delegated to them by competent authority.

(C. A. C., I., 8th Edition, Reforms List, No. 24—1-4-21.)

No. 25.

Article 135—

(1) *Cancel the last sentence of this Article commencing with the words* 'As regards loans and advances, etc.'

(2) *Add as a note under the Article :—*

"NOTE.—The local Governments of Governors' provinces and Burma may make their own rules for the framing of estimates for these loans."

(C. A. C., I., 8th Edition, Reforms List, No. 25—1-4-21.)

No. 27.

Article 137—

Cancel this Article.

(C. A. C., I., 8th Edition, Reforms List, No. 27—1-4-21.)

No. 26.

Article 136—

Cancel the heading 'Advances from Provincial allotments' *above this Article and substitute the following for this Article :—*

"**136.** Loans and advances sanctioned by the local Government of a Governor's Province or Burma are brought on to an advance and loan account for the province concerned. These loan accounts have been entirely provincialized from the 1st April 1921."

(C. A. C., I., 8th Edition, Reforms List, No. 26—1-4-21.)

No. 207.

Pages 56 and 57, Articles 136, 138 and 139—

Delete these Articles.

[C. A. C. Vol. I, 8th Edn. No. 207, dated 1-4-1923.]

No. 345.

Pages 57 and 58. Article 140, as substituted by correction slip No. 208, dated 1st April 1923.

Insert the following between "December" *and* "following" *in lines 8—9 of note 2 to this Article :—*

"the first half-yearly instalment in repayment of principal will not be due until 31st December."

[C. A. C., I., 8th Edition, No. 345, dated 1st October 1924.]

No. 208.

Pages 57 and 58, Articles 140 and 141—

Substitute the following for these Articles :—

Conditions of Repayment.

140. The following are the rules under which loans and advances are usually made to local bodies in areas administrated by the Central Government :—

(*a*) The terms of loans may in very special cases extend to 30 years, but ordinarily the advances should be repaid within as short a period as possible.

(*b*) The term is to be calculated from the date on which the loan is completely raised or declared by the Government of India to be closed.

(*c*) Dates may specially be fixed for the payment of the instalments.

(*d*) Instalments paid before the due date will be taken entirely to principal, unless, of course, any interest for a preceding period is overdue.

1. When a loan of public money is taken out in instalments the first half-yearly repayment should not be demanded until six months after the last instalment is taken; meanwhile simple interest only should be realised. But should it appear that there is undue delay on the part of the debtor in taking out the last instalment of a loan, the Government of India may at any time declare the loan closed, and order repayment of capital to begin. The Accountant General should bring to notice any delay that appears to him to require this remedy and he should take this step whether there are any dates fixed for the taking of instalments or not.

2. If in any case particular dates in the calendar have been fixed for the payment of interest, or for the repayment of instalments of debt, then such repayments should not begin until the second of the half-yearly dates so fixed, after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, supposing a loan the interest on which is recoverable half-yearly to be completely taken up on 31st March and the interest to be payable on 30th June and 31st December following. Simple interest only will be due on the intermediate 30th June.

3. Notes 1 and 2 are applicable, *mutatis mutandis*, to loans the repayments of which are made by other than half-yearly instalments.

141. (Cancelled.)

[C. A. C., Vol. I, 8th Edn., No. 208, dated 1st April 1923.]

India does not ordinarily sanction any additional allotments during the currency of a year.

*138. A Provincial Government should, as far as possible, regulate the transactions of the year according to the provision made in the sanctioned estimate under each of the classes enumerated in Rule 27 of Annexure to Audit Resolution II in the Book of Financial Powers; and as demands are apt to arise in a sudden and unforeseen way, care should be taken to reserve for such demands such an amount as experience may show to be necessary. Deviations from the sanctioned estimate are permissible only under Rule 28 (9) of the Annexure mentioned above.

Interest payable by and to Provincial Governments.

*139. Interest at 5½ per cent. a year is charged to Provincial Governments on the mean between the outstanding balance at the commencement and the outstanding balance at the close of each year as shown in the books of the Account Office. On the other hand, Provincial Revenues are credited with the full amount of interest received on these loans and advances at the rates fixed in each case by the Provincial Government under Rule 28 (6) of the Annexure referred to in Article 138. Any sums which it may be necessary to write off as irrecoverable [*vide* Rule 28 (7) of the same Annexure] must be at once charged to Provincial Revenues and credited to the advance account.

NOTE 1.—The minimum rate of 6 per cent. is not applicable to loans sanctioned prior to the 1st April 1917, nor to later instalments of loans already sanctioned, but not taken up in full, before that date, unless a stipulation to the contrary was made when the loans were sanctioned. Similarly, the rate of 5½ per cent. chargeable to Provincial Revenues should be applied to loans sanctioned on and from the 1st April 1917, those sanctioned between the 1st October 1916 and the 31st March 1917 being charged at the rate of 4½ per cent. and those sanctioned prior to the 1st October 1916 at 3½ per cent. It will be necessary, therefore, for the purpose of calculating the interest chargeable to Provincial Revenues on the Provincial Loan Account to maintain the accounts of these loans in three classes, *viz.*, those sanctioned prior to the 1st October 1916, those sanctioned between the 1st October 1916 and the 31st March 1917 and those sanctioned on or after the 1st April 1917; and the interest chargeable in any year will consist of (*i*) interest at the rate of 3½ per cent. on the mean between the outstandings at the commencement and at the close of the year in respect of loans sanctioned prior to the 1st October 1916 *plus* (*ii*) interest at 4½ per cent. on the mean between similar outstanding balances of loans sanctioned between the 1st October 1916 and the 31st March 1917 *plus* (*iii*) interest at 5½ per cent. on the mean between similar outstanding balances of loans sanctioned on or after the 1st April 1917.

NOTE 2.—When loans to Co-operative Credit Societies are granted free of interest, a separate account should be kept and the total deducted from the total balance of the Provincial Loan Account before interest at the rate which the Provincial Government is charged is calculated thereon.

Conditions of Repayment.

140. The following rules apply, so far as the law and existing regulations allow, to all advances of the kind included in the Provincial Loan Accounts:—

(*a*) The term of loans under the Local Authorities Loans Act may in very special cases extend to 30 years, but ordinarily the

advances should be repaid within as short a period as possible.

(*b*) The term is to be calculated from the date on which the loan is completely raised or declared by the Provincial Government to be closed.

(*c*) It will be optional with each Provincial Government to fix its own dates for the payment of the instalments.

(*d*) Instalments paid before the due date will be taken entirely to principal, unless, of course, any interest for a preceding period is overdue.

1. When a loan of public money is taken out in instalments, the first half-yearly repayment should not be demanded until six months after the last instalment is taken; meanwhile simple interest only should be realized. But should it appear that there is undue delay on the part of the debtor in taking out the last instalment of a loan, the Provincial Government may at any time declare the loan closed, and order repayment of capital to begin. The Accountant General should bring to notice any delay that appears to him to require this remedy and he should take this step whether there are any dates fixed for the taking of instalments or not.

2. If in any case particular dates in the calendar have been fixed for the payment of interest, or for the repayment of instalments of debt, then such repayments should not begin until the second of the half-yearly dates so fixed, after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, supposing a loan the interest on which is recoverable half-yearly to be completely taken up on 31st March and the interest to be payable on 30th June and 31st December, the first half-yearly instalment in repayment of principal will not be due until 31st December following. Simple interest only will be due on the intermediate 30th June.

3. Notes 1 and 2 are applicable, *mutatis mutandis*, to loans the repayments of which are made by other than half-yearly instalments.

***141.** Subject to any further restrictions or concessions which may be specially authorised by the Government of India or the Secretary of State in any case, the rules in Article 140 apply, so far as may be, also to all loans and advances sanctioned by those authorities.

Forms of Drawing and Repaying.

142. The vouchers on which a loan or an advance is drawn must quote the authority sanctioning such loan or advance.

***143.** In repaying a loan or advance, the memorandum presented at the treasury must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified; and if the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amount should be quoted.

1. It must be remembered that the calculation fixing the amount of equal periodical instalments, by which an advance is repaid with interest, presupposes punctual payment of the instalments, and that, if any instalment is not punctually repaid, the fixed instalment will not in the end discharge the loan.

No. 28.

Article 138—

Substitute the following for this Article :—

"**138.** As unforeseen demands are apt to arise suddenly, care should be taken to reserve for such demands such an amount as experience may show to be necessary."

(C. A. C., I., 8th Edition, Reforms List, No. 28—1-4-21.)

No. 29.

Article 139—

Substitute the following for this Article and the Notes thereunder:—

"**139.** Provincial revenues are credited with the full amount of interest received on these loans and advances and if any sums lent prove irrecoverable they must at once be charged to provincial revenues and credited to the advance account."

(C. A. C, I., 8th Edition, Reforms List, No. 29—1-4-21.)

No. 292.

Page 58, Article 142—

At the end add "but no part of such loan or advance can be disbursed from the treasury except under the orders of the Principal Auditor".

[C. A. C. I., 8th Edn., No. 292, dated 1-12-23.]

No. 30.

Article 145—

In clause (a) of this Article omit the comma after 'local Government' *in line 3 and for the rest of the Article substitute* "or to the Governor General in Council, whichever sanctioned the loan. On receipt of such a report, the local Government or the Governor General in Council should immediately take steps to remedy the default."

Cancel the last sentence of clause (b) of this Article, commencing with the words 'See also Rule 28 (8), etc.'

(C. A. C., I., 8th Edition, Reforms List, No. 30—1-4 21.)

No. 31.

Article 146—

Insert a full stop after 'special reasons' *in line 3 and cancel the rest of the Article.*

(C. A. C., I., 8th Edition, Reforms List, No. 31—1-4-21.)

No. 209.

Page 59, Footnote—

Substitute the following for the footnote :—

† Form 39 of the Account Code, 1st Edition.

[C. A. C., Vol. II, 8th Edn., No. 209, dated 1st April 1923.]

Calculation of Interest.

144. A loan bears interest for the day of advance, but not for the day of repayment. Interest for any shorter period than a complete half-year will be:—Number of days ÷ 365 × yearly rate of interest.

Defaults in Payment.

145. (*a*) Any default in the payment of interest upon a loan of public money, or in the repayment of the principal, should be promptly reported by the Account Department to the local Government, and if the loan was sanctioned by the Governor General in Council or the Secretary of State and does not belong to the Provincial Loan Account, to the Supreme Government also. A local Government receiving such a report should immediately take steps to remedy the default and in the case of a loan sanctioned by the Governor General in Council or the Secretary of State which does not belong to the Provincial Loan Account, should immediately explain the circumstances to the Government of India in the Administrative Department concerned, and report the steps so taken.

NOTE 1.—The responsibility imposed on the Account Department by this rule refers only to the loans the detailed accounts for which are kept up by that Department.

NOTE 2.—In the case of loans granted to Indian States the Accountants General also submit annual† reports to their respective local Governments by the 1st August by whom they are forwarded to the Government of India in the Foreign Department with further information regarding loans raised by Indian States under Government guarantee and with such remarks as they consider necessary.

*(*b*) The authority which sanctions a loan may, in so far as the law allows, enforce a penal rate of compound interest upon all overdue instalments of interest, or principal and interest. If a penal rate is enforced it should not be less than 8 per cent. per annum. See also Rule 28 (8) of the Annexure to Audit Resolution II in the Book of Financial Powers.

***146.** Borrowers should be required to adhere strictly to the terms settled for the loans made to them. Modifications of those terms in their favour can be made subsequently only for very special reasons and with the sanction of the Government of India or the Provincial Government, as may be necessary under the rules in the Book of Financial Powers.

Revenue Advances.

Definition.

147. The following special procedure is prescribed for the drawing and accounting of Revenue Advances which include *takavi* advances, advances under the Land Improvement Acts, and any other advances which revenue officers are allowed or directed to make in connection with Land Revenue, Agriculture, or Famine, under any Act of the Legislature, or under any order of Government.

†Form 180A, Civil Account Code, Volume II, 7th Edition.

Treasury Accounts and Procedure.

148. Revenue advances will be issued from the treasury upon orders signed or countersigned by the Collector of the district or other duly authorised officer. The Treasury Department and the Accountant General shall take no further cognizance of these advances, beyond holding them in a separate advance account at the debit of the officer who authorises the advance. For all further accounts and supervision, the Revenue Department shall be responsible.

NOTE.—*Takavi* advances may be made either direct to the parties concerned and on their receipt (stamped when necessary) or in lump sums on abstract bills to officers disbursing *takavi*.

In the former case the charges should be supported by actual payees' receipts or where these are required for the Revenue Officer by a certificate from the Collector or other duly authorised officer to the effect that the payments have been made to the proper parties and their receipts duly taken and filed in the Revenue Office.

In the latter case the following safeguards should be adopted :—

(1) No officer disbursing *takavi* should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into the Government treasury. In no case should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn from the treasury.

The disbursing officers should be directed to take the receipts of the payees on the spot as soon as the advances have been made, and to certify at the foot of the detailed bill that the advances were duly sanctioned by them and paid in their presence.

Payees' receipts need not be sent with the detailed bill and their names need not be shown in it.

(2) Collectors should prescribe a money limit for the amount which can be drawn on abstract bills by each officer with due regard to the circumstances of each case.

Plus *and* Minus *Memorandum.*

149. (*a*) In every treasury whence revenue advances have been made, one or more plus and minus memoranda should be kept, in which the advances should be debited and all recoveries credited. One of these plus and minus memoranda shall be the ordinary account of revenue advances and other special accounts shall be opened from time to time for any special officers authorised to make advances, who may, under the orders of the Revenue Authorities, keep and submit accounts separate from the general account of the district officer.

(*b*) The plus and minus memoranda maintained under clause (*a*) will be submitted with the monthly treasury accounts, and will be under the order of the Accountant General, whose care it will be that they accurately represent the credits, debits and balances that pass upon his accounts in respect of revenue advances of the district or officer concerned.

(*c*) No officer authorised to make advances may question the accuracy of the plus and minus memorandum as the record of his responsibility, otherwise than by satisfying the Accountant General of its erroneousness, and causing him to correct it. Every officer, therefore, should see that the debits and credits made to his account accurately correspond with

No. 210.

Page 61, Article 151—with note thereunder as introduced by Reforms List of corrections No. 32, dated 1st April 1921.

Reconstruct this Article as under :—

"151. A Local Government has power to remit advances to cultivators which are found to be irrecoverable."

[C. A. C., Vol. I, 8th Edn, No. 210, dated 1st April 1923.]

No. 32.

Article 151—

Add as a Note under this Article :—

"NOTE.—The local Government of a Governor's Province or Burma has full powers to write off irrecoverable loans, and remit advances and to delegate such powers to authorities subordinate to it as it considers suitable."

(C. A. C., I., 8th Edition, Reforms List, No. 32—1-4-21.)

those which enter his own registers and returns. If he is not the District Officer, he should obtain from the treasury a copy of the plus and minus memorandum with which he is concerned. Special care should be taken in paying recoveries into the treasury that the amount of interest and of principal recovered be separately and distinctly credited, as the former must not, and the latter must, be credited in the plus and minus memorandum.

Revenue Department Returns.

150. (*a*) With every return of revenue advances made to the Revenue Authorities a memorandum should be submitted setting forth the figures of the treasury plus and minus account, and agreeing them with the figures of the return.

(*b*) The Accountant General will, at the close of every half-year's accounts, send to the Board of Revenue or other Chief Revenue Controlling Authority a return in such form as may be agreed on, showing the figures that pass upon his books in respect of revenue advances. The object of the statement is to enable the Chief Revenue Authority to check the reconciliation prescribed in clause (*a*).

Irrecoverable Loans and Advances.

151. Any irrecoverable loans and advances coming under the Provincial Loan Account may be written off under the orders of the local Government which may delegate this power in the case of loans and advances under the Land Improvement and Agriculturists' Loans Acts to a subordinate revenue authority subject to such conditions as to amount, etc., as it may think fit to impose. Any local Government has power to remit advances to cultivators, which are found to be irrecoverable.

152. In the case of Revenue Advances, it shall be the duty of the Revenue Authorities, as soon as any such advance is ascertained to be irrecoverable, to cause the amount of it to be written off the accounts, and to advise the Accountant General, in order that he may charge off the amount as expenditure and direct its being written off the treasury plus and minus memorandum. Such irrecoverable advances should nevertheless be registered by the Revenue Authorities in a separate account or record, in order that any possible eventual recovery may be made; but they will not affect the treasury plus and minus memorandum, and any recoveries will be taken as revenue.

Periodical Review.

153. Local Governments will arrange to receive annual reports upon outstanding loans from the responsible Account Officer and should then bring the transactions under separate review.

*Chapter 9.—Miscellaneous Advances.

Sanction 154
House-building Advances . . . 155
Advances for Purchase of Conveyances 156
Other Advances 159
Conditions of Repayment 160
Forms of Drawing and Repaying . 161

Sanction.

154. Rules regulating the grant of advances to public officers and others are laid down in the following articles. In cases not covered by these rules or by the rules in Chapter 8, advances cannot be made except under the special orders of the local Government. See also Rule 1 under Article 135.

NOTE 1.—No advance may be given under this clause which is (*a*) of an unusual nature or (*b*) devoted to objects outside the ordinary work of administration; provided that in any case where a cash grant would be within the powers of sanction of a particular authority, the grant of an advance of an amount not exceeding that of the cash grant does not require the sanction of a higher authority.

NOTE 2.—The Government of India may delegate the powers of a local Government under this clause to Heads of Departments in respect of officers serving under the latter. Local Governments may also delegate their powers under this clause to Heads of Departments in respect of officers serving under the latter, provided that the particular classes of objects for which advances may be granted under the clause are expressly defined in the order of delegation.

House-Building Advances.

155. (*a*) Advances to public officers for the construction of houses are regulated by the following rules:—

I.—Advances may be made under the sanction of local Governments and Departments of the Government of India, Heads of Departments and Commissioners of Divisions to officers who desire to build houses, for occupation by themselves, at places where no houses are available, or where house-rent is exceptionally high. No advance is permissible for the construction of a house except at the place in which the officer is actually serving, or at which he is permitted to reside while in active service. Also no advance is ordinarily permissible to an officer who is likely to be transferred or to retire before complete recovery can be effected.

NOTE.—The local Government may by special orders withdraw or restrict the powers of sanction under this rule exercised by Heads of Departments and Commissioners.

II.—All such advances must be *bonâ fide* required for the purpose of building suitable houses for the personal residence of the officers concerned, and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.

No. 211.

Page 62, Article 154—

(i) Note 1. The first two lines of this note ending with the word "administration" *may be reconstructed as under :—*

NOTE 1.—It is not permissible to sanction an advance which involves the breach of any of the canons of propriety.

(ii) Insert the following as Note 3 to this Article :—

NOTE 3.—The Local Government of a Governor's Province may modify the rules in Articles 155 to 160 in regard to the grant of advances to Government servants under its administrative control, subject to the condition that, without the sanction of the Government of India, no modification can be made in the rules for the grant of advances to pay for the passage overseas referred to in clause (*i*) of Article 159.

[C. A. C., Vol. I, 8th Edn., No. 211, dated 1st April 1923.]

No. 71.

Page 62, Article 155—

Cancel the Note under clause (a) I of this Article and insert the following as a Note below clause (c) of this Article :—

NOTE.—The local Government may by special orders withdraw or restrict the powers of sanction under these rules exercised by Heads of Departments and Commissioners.

(C. A. C., Vol. I, 8th Edn., No. 71, dated 1st January 1922.)

No. 349.

Page 62, Chapter 9, Article 154—

Insert the following as Note 5 under this Article :—

"NOTE 5.—The powers of a local Government under this Article have been delegated to the Central Board of Revenue to sanction advances in connection with the detection of case of smuggling."

(C. A. C., Vol. I, No. 349, dated 1st December 1924.)

No. 337.

Page 62, Chapter 9, Article 154—

Add as Note 4 to this Article :—

"NOTE 4.—Interest at the rate of 5 per cent. per annum will be charged on advances granted on or after the 1st July 1924, to Government servants for house building and for the purchase of motor cars, motor boats, motor cycles and other conveyances the grant of which is regulated by the rules laid down in Articles 155 and 156—158."

[C. A. C. I., 8th Edn., No. 337, dated 1-8-24.]

No. 359.

Page 62, Chapter 9—

Note 4 to Article 154 as introduced by correction slip No. 337, dated 1st August 1924.

Substitute the words "Simple interest" for "Interest" in line 1 and *add* the following at the end of the Note :—

"The interest will be calculated on balances outstanding on the last day of each month. No interest will be charged on advances sanctioned before 1st July 1924, whatever be the date on which they were actually paid."

[C. A. C., Vol. I, 8th Edn., No. 359, dated 2-3-25.]

No. 73.

Pages 63 and 64, Article 155—

For Rule III under clause (a) of Article 155 substitute the following :—

III.—The advance should be drawn by instalments, the amount of each instalment being such as is likely to be required for expenditure in the next three months. Satisfactory evidence should be produced to show that the amount of the instalment has been actually utilised for the purpose for which it was drawn before the next instalment is paid. The repayment shall commence from the fourth issue of pay after the first instalment is taken and be completed in four years.

(C. A. C., Vol. I, 8th Edn., No. 73, dated 1st January 1922.)

No. 272.

Page 63, Article 155(a) :—

Insert the following as Note 2 to clause VII re-numbering the existing Note as Note 1 :—

NOTE 2.—The applicants' title to property should be examined by Government law officers before the advance is actually paid. It should be seen that, in the case of a house-building advance, he has undisputed title to the land on which it is proposed to build and that, in the case of an advance for the purchase of a house, he will obtain such title as soon as the purchase price is paid; that there will be no legal obstacle in either case to the property being mortgaged to Government; and that Government will have the right of foreclosing on the conditions mentioned in the mortgage bond.

[C. A. C. I., 8th Edition, No. 272, dated 1st September 1923.]

No. 360.

Page 63, Article 155 (a)—

Rule IV.—Insert—

"with interest accrued thereon in accordance with Note 4 to Article 154" *between the words* "advance" *and* "is" *in line 4.*

Rule V.—Add the following at the end of the rule :—

"The amount of interest calculated in accordance with Note 4 to Article 154 will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid."

Rule VI.—Insert the following after the word "advance" in line 3 :—

"With interest accrued thereon in accordance with Note 4 to Article 154" and *substitute* the word "due" for the words "of the advance" in line 6.

Rule VIII.—Substitute the word "due" for the words "of the advance" in line 2 and *insert* the following after the word "advance" in line 4.

"With interest accrued thereon in accordance with Note 4 to Article 154."

[C. A. C., Vol. I, 8th Edn., No. 360, dated 2-3-25.]

No. 387.

Page 63, Article 155 (a).

Note under clause (vi).

Substitute " S.-126 " for " 21 " and " S.-128 " for " 23 " in the first and second lines of this Note.

Note 1 under clause (vii).

Substitute " S.-127 " for " 22 " in the last line of this Note.

[C. A. C., Vol. I. 8th Fdn. No. 387, dated 1-6-25.]

III.—The advance may be made in instalments, when considered desirable and, when so made, repayment shall commence from the fourth issue of pay after the first instalment is taken. But when the advance is taken in one instalment repayment shall commence with the first issue of pay. Repayment of the whole advance shall in both cases be completed in four years.

IV.—No advance shall exceed twelve months' salary of the officer to whom it is made; not more than one advance shall be made for the same house; and no officer may receive a second advance while any portion of a previous advance is outstanding against him.

V.—Advances will be recovered by the deduction of monthly instalments, equal to one-forty-eighth part of the total advance, from the salary bills of the officer concerned. The authority sanctioning an advance may, however, permit recovery to be made in a smaller number of instalments if the officer receiving the advance so desires.

VI.—In order to secure Government from loss consequent on an officer dying or quitting the service before complete repayment of the advance, the house so built, together with the land it stands upon, must be mortgaged to Government, by whom the mortgage will be released on liquidation of the full amount of the advance.

NOTE.—The mortgage bond will be prepared in Form 21 and the reconveyance in Form 23.

VII.—The officer must satisfy the sanctioning authority regarding his title to the land upon which the house is or is proposed to be built.

NOTE.—This rule does not preclude the grant of an advance to a person who does not possess full proprietary rights in the land upon which he intends to build, provided the sanctioning authority is satisfied that the applicant has a lease of which the unexpired portion is of a term and value sufficient to justify the grant of the advance and that there is no danger of the lease lapsing or of Government being unable to dispose of it, should it become necessary to foreclose the mortgage. In examining the mortgagor's title care should be taken to see that the lease does not prevent any subdemise by the lessee (the mortgagor). The mortgage bond in such cases will be prepared in Form No. 22.

Refer to Viola, Calc 272

VIII.—An officer quitting or removed from the station where he has built a house, before the whole amount of the advance has been liquidated, will continue liable to the deduction of his monthly instalment until the advance has been repaid; but, with the special sanction of the local Government, he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any officer of his own or higher rank, the future deductions being made from the salary of such officer.

IX.—Applications for advances must be made through the applicant's departmental superior, who will record his opinion

as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government.

X.—The last-pay certificate granted to officers under advances must specify the original amount of such advance, the amount repaid and the balance remaining due.

(*b*) An advance may be made to an officer in the Civil Department in exceptional circumstances, for the purchase of a house in places where house-rent is exceptionally high; the general principles of clause (*a*) being applicable, and the officer being required, in addition to a mortgage-deed, to deposit with Government satisfactory evidence of a clear title to the house.

(*c*) An advance may be made under the following rules to an officer in the Civil Department to enable him to effect repairs to his house:—

I. An advance may be made only if (1) the repairs are required to make the house habitable, (2) they are not in the nature of ordinary repairs and (3) they involve an outlay large in comparison with the value of the house.

II. No advance shall exceed six months' salary of the officer to whom it is made.

III. An advance may be made to an officer to repair a house which he has built or purchased with a previous advance under clause (*a*) or (*b*), but unless the local Government permits otherwise, at least five years must elapse since the previous advance was drawn.

IV. Subject to the above, the general principles of clause (*a*) or (*b*), as the case may be, shall apply, the maximum period for repayment of such advances being two years.

1. Advances to officers of departments whose pay and allowances are not audited by a Civil Account Officer, must be debited to those departments and not retained in the Civil Books.

2. The 'net' amount of advances granted under these rules should not exceed the amount provided in the sanctioned Budget Estimate of Ways and Means.

Advances for Purchase of Conveyances.

156. A local Government is authorised to sanction an advance to an officer for the purchase of a motor car or a motor boat subject to the following conditions:—

(1) An advance will be given only when the local Government considers that it is in the interest of the public service that the officer should use a car or a boat in the discharge of his duties.

(2) The total amount to be advanced to an officer shall not exceed ₹7,500, or four months' pay, or the anticipated price of the car or boat, whichever is less. Local Governments

No. 74.

Page 64, Article 155—

Insert the following note under clause (b) of Article 155 :—

NOTE.—The advance may be drawn in full at once, but satisfactory evidence should produced before the audit officer to show that the amount advanced has been spent on the purch within three months of its drawal. A certificate to this effect from the Head of the office w ordinarily suffice. The repayment in this case shall commence with the first issue of pay after the advance is taken and be completed in four years.

(C. A. C., Vol. I, 8th Edn., No. 74, dated 1st January 1922.)

No. 75.

Page 64, Article 155—

Add the following words at the end of Rule II under clause (c) of Article 155, substituting a comma for the fullstop after the word 'made' :—

" and it will be drawn as laid down in Rule III under clause (*a*)."

(C. A. C., Vol. I, 8th Edn., No. 75, dated 1st January 1922.)

No. 212.

Page 64, Article 156 (2)—

Line 2. Substitute "substantive pay" *for the word* "pay".

Lines 4 and 5. For the words "on salary, instead of pay proper when an officer is acting" *substitute* "on pay, instead of substantive pay, when an officer is officiating".

[C. A. C., Vol. I, 8th Edn., No. 212, dated 1st April 1928.]

No. 294.

Page 64, Rule 2 at the end of Article 155—

Substitute " gross "*for the word* " net " *in line 1 of this Rule.*

[C. A. C. I., 8th Edn., No. 294, dated 1-12-23.]

Page 64, Article 155 (a)—

Rule X.—Insert the following after the word "balance" in line 3:—

"together with interest accrued in accordance with Note 4 to Article 154".

Page 64, Article 155(b)—

Add the following at the end of the note introduced by correction slip No. 74:—

"Interest will be calculated in accordance with Note 4 to Article 154 and the recovery thereof will be made as laid down in Rule V under clause (a)".

Page 64, Article 155 (c)—

Add the following at the end of Rule IV:—

"Interest will be calculated and recovered in accordance with Rule V under clause (a)".

[C. A. C., Vol. I, 8th Edn., No. 361, dated 2-3-25.]

No. 362.

Page 65, Article 156—

Condition (4)—

Add the following at the end of this paragraph :—

"The amount of interest calculated in accordance with Note 4 to Article 154 will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid ".

Condition (5)—

Insert the following after the word " which " in line 6 :—

" with interest accrued in accordance with Note 4 to Article 154 ".

Condition (6)—

Insert the following after the word "Government" in line 2 :—

" with interest accrued in accordance with Note 4 to Article 154 ",

and *substitute* the word " amount" for the word "advance" in line 1 of clauses (*a*) and (*b*).

[C. A. C., Vol. I, 8th Edn., No. 362, dated 2-3-25.]

No. 213.

Page 65, Article 156(5), Line 1—

For the words "long leave" *substitute* "leave other than leave on average pay not exceeding four months"

[C. A. C., Vol. I, 8th Edn., No. 213, dated 1st April 1923.]

may, however, base the amount, at their discretion, on salary, instead of pay proper, when an officer is acting in an appointment or in a grade from which he is not, in their opinion, likely to revert for any length of time during the period of repayment. If the actual price paid is less than the advance taken the balance should be forthwith refunded to Government.

(3) An officer on leave in England for whom an advance has been approved by the local Government concerned, will be allowed to take it from the Secretary of State six weeks before his departure for India.

(4) Recovery will be made by deducting monthly instalments equal to one-thirty-sixth part of the advance from the salary bill of the officer concerned.

(5) Except when an officer proceeds on long leave, or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor car or a motor boat necessary, the previous sanction of the local Government is necessary to the sale by him of a car or a boat purchased with the aid of an advance which has not been fully repaid. If an officer wishes to transfer such a car or boat to another officer who perform the duties of a kind that renders the possession of a motor car or a motor boat necessary, the local Government may permit the transfer of the liability attaching to the car or the boat to the latter officer, provided that he records a declaration that he is aware that the car or the boat transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

(6) In all cases in which a car or boat is sold before the advance received for its purchase from Government has been fully repaid, the sale proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance. Provided that when the car or boat is sold only in order that another car or boat may be purchased the local Government may permit an officer to apply the sale proceeds towards such purchase, subject to the following conditions:—

(*a*) the advance outstanding shall not be permitted to exceed the cost of the new car or boat;

(*b*) the advance outstanding shall continue to be repaid at the rate previously fixed;

(*c*) the new car or boat must be insured and mortgaged to Government as required by these rules.

NOTE 1.—An officer may be allowed advances to purchase more than one car or boat at a time if it can be shown that such action is clearly desirable in the public interest and provided that the total amount outstanding at any one time by way of such advances against a particular officer does not exceed the limit within which advances may be given.

NOTE 2.—Officers drawing the advance will be required to execute a mortgage bond in Form 24 or a personal security bond in the form prescribed by the Secretary of State for India in Council, according as the advance is drawn in India or in England. The cost price of the car or boat purchased should be entered in the schedule of specification attached to the mortgage bond.

NOTE 3.—The form of the mortgage bond executed by officers drawing advances in India for the purchase of motor cars or motor boats, provides for insurance at the time of purchase; officers drawing similar advances in England are required to effect insurance on their arrival in India. In the case of officers in India purchase should be made within six months from the date of the order sanctioning the advance, and insurance within one month of the date of purchase, while in the case of officers drawing advances in England insurance should be effected within one month of the date on which the officer arrives in India, unless an insurance policy is already in existence. Contravention of these orders will render the officer liable to refund the whole of the amount advanced unless good reason is shown to the contrary. The amount for which the car or boat is insured during any period must not be less than the outstanding balance of the advance at the beginning of that period and the insurance must be renewed from time to time until the advance has been completely repaid.

Officers drawing advances for the purchase of motor cars or motor boats should send direct to the Accountant General the insurance cover notes, not the insurance policies. The Accountant General will bring to the notice of the Government any cases in which insurance has not been effected within the period specified above.

NOTE 4.—Departments of the Government of India and heads of Imperial Departments exercise the powers of a local Government for the purpose of the rule in the case of officers serving under them.

NOTE 5.—Advances for the purchase of motor cars or motor boats to Government servants in foreign employ should be granted from the funds of the foreign employer and when the latter desires to make such an advance, he should apply to the local Government of the Province to which the officer belongs for the necessary sanction. The local Government may grant sanction in such cases subject to the proviso that the advance should be regulated by the same conditions as would apply if the officer were serving directly under Government. In special cases, however, where an officer's services have been lent to a Municipality whose financial position will not permit of the advance being made from its funds, the local Government may, at its discretion, sanction advances from general revenues, provided the officer's duties are such as to render the possession of a motor car or a motor boat practically a necessity.

NOTE 6.—The "net" amount of advances granted in any year under this rule should not exceed the amount provided in the Debt and Deposit Estimates for each province.

157. A local Government is authorised to sanction an advance to an officer for the purchase of a motor cycle subject to the following conditions:—

(1) That the advance is given only when the local Government considers that it is in the interest of the public service that the officer should use a motor cycle in the discharge of his duties.

(2) That the pay of the officer does not exceed ₹800 a month.

(3) That the amount of the advance does not exceed ₹1,000 or the anticipated price of the cycle whichever is less. If the actual price paid is less than the advance taken, the balance should be forthwith refunded to Government.

(4) That the recovery is made by deducting monthly instalments equal to one-twenty-fifth part of the advance from the salary bill of the officer concerned.

(5) That, except when an officer proceeds on long leave, or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor

No. 107.

Page 66, Article 156, Note 2—

Insert the following words at the commencement of this note :—

"It is not permissible to draw an advance until it is actually needed for the purchase of a car or boat and"

[C. A. C., Vol. I, 8th Edn., No. 107, dated 15th October 1922.]

No. 388.

Page 66, Article 156.

Note 2 under this Article.

Substitute " S.-129-" for " 24 " in the second line of this note.

[C. A. C., Vol. 1, 8th Edn., No. 388, dated 1-6-25.]

No. 363.

Page 66, Article 156, Note 3—

Insert the words "with interest accrued" after the word "advanced" in line 9 and after the word "advance" in line 11 and *substitute* the words "amount due" for the word "advance" in line 12.

[C. A. C., Vol. I, 8th Edn., No. 363, dated 2-3-25.]

No. 130.

Page 66, Article 156, Note 4, lines 1 and 2—

Substitute " heads of departments under the Central Government " *for* " heads of Imperial Departments.'

[C. A. C. I., 8th Edition, No. 130, dated 2-1-1923.]

No. 23.

Article 124—

Under rule V of this Article insert the following as a Note:—

"NOTE.—See the Note under Article 104 (*a*) which applies here also."

(*C. A. C., I., 8th Edition, Reforms List, No. 23—1-4-21.*)

No. 214.

Page 66, Article 157, Condition 5, Line 1—

For the words "long leave" *substitute* "leave other than leave on average pay not exceeding four months".

[C. A. C. Vol. I, 8th Edn. No. 214, dated 1st April 1923.]

No. 295.

Page 66, Note 6 to Article 156—

Substitute "gross" *for the word* "net" *in line 1 of th Note.*

[C. A. C. I., 8th Edn., No. 295, dated 1-12-23.]

No. 77.

Page 66, Article 157—

For "R 800", "R 1,000" and "one-twenty-fifth" occurring in clauses (2), (3) and (4) respectively of this Article substitute "R1,000", "R 2,000" and "one-thirty-sixth".

(C. A. C., Vol. I, 8th Edn., No. 77, dated 1st January 1922.)

No. 120.

Page 66, Article 157—

Substitute the following for condition (2) :—

"(2) That the substantive pay of the officer does not exceed Rs. 1,200 a month."

[C. A. C. I, 8th Edition, No. 120, dated 2-1-1923.]

No. 72.

Page 66, Article 156, Note 3—

Substitute the following for the Sub-para. under this note :—

The Audit Officers may accept such evidence as may be adequate to show that motor cars or motor boats have been sufficiently insured within the specified period and that the insurance is regularly renewed at the proper time, and should bring to the notice of the Government any cases in which such evidence is not forthcoming.

(C. A. C., Vol. I, 8th Edn., No. 72, dated 1st January 1922.)

No. 364.

Pages 66 and 67, Article 157—

Condition (4)—

Delete the full stop after the word "concerned" in line 3 and *add* the following :—

"and that the amount of interest calculated in accordance with Note 4 to Article 154 is recovered as laid down in Rule V under Article 155 (*a*)."

Condition (5)—

Insert the following after the word "which" in line 6 :—

"with interest accrued in accordance with Note 4 to Article 154."

Condition (6)—

Insert the following after the word "Government" in line 2 :—

"with interest accrued in accordance with Note 4 to Article 154."

and *substitute* the word "amount" for the word "advance" in line 1 of clauses (*a*) and (*b*).

[C. A. G., Vol. I, 8th Edn., No. 364, dated 2-3-25.]

No. 365.

Page 67, Article 158—

Add the following at the end of condition (5) :—

"The amount of interest calculated in accordance with Note 4 to Article 154 will be recovered as laid down in Rule V under Article 155 (*a*)."

Add the following after the word "advance" in line 2 of condition (4) :—

"with interest accrued thereon in accordance with Note 4 to Article 154".

[C. A. C., Vol. I 8th Edn., No. 365, dated 2-3-25.]

No. 215.

Page 67, Article 158—

For "A local Government ..... Civil Service Regulations" *in the first three lines of this Article, substitute* "A local Government is authorised to sanction an advance to a Government servant not holding a post which would ordinarily be held by a member of an All-India Service".

[C. A. C., Vol. I, 8th Edn., No. 215, dated 1st April 1923.]

No. 296.

Page 67, Article 158—

Substitute the following for the note to this Article :—

NOTE.—Notes 4 and 6 under Article 156 apply to this Article also.

[C. A. C. I., 8th Edn., No. 296, dated 1-12-23.]

cycle necessary, the previous sanction of the local Government is necessary to the sale by him of a cycle purchased with the aid of an advance which has not been fully repaid. If an officer wishes to transfer such a cycle to another officer who performs duties of a kind that renders the possession of a motor cycle necessary, the local Government may permit the transfer of the liability attaching to the cycle to the latter officer, provided that he records a declaration that he is aware that the cycle transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

(6) That in all cases in which a cycle is sold before the advance received for its purchase from Government has been fully repaid, the sale proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance. Provided that when the cycle is sold only in order that another cycle may be purchased the local Government may permit an officer to apply the sale proceeds towards such purchase, subject to the following conditions:—

(*a*) the advance outstanding shall not be permitted to exceed the cost of the new cycle;

(*b*) the advance outstanding shall continue to be repaid at the rate previously fixed;

(*c*) the new cycle must be insured and mortgaged to Government as required by these rules.

NOTE.—Notes 1 to 6 under Article 156 apply to this article also.

158. A local Government is authorised to sanction an advance to a gazetted or non-gazetted officer not holding an Imperial appointment as defined in Article 29 (B) of the Civil Service Regulations, for the purchase of means of conveyance other than a motor car, a motor boat or a motor cycle, subject to the following conditions:—

(1) An advance will be given once ~~only~~ more than and will be allowed only when the appointment held entails duties involving touring. SR Fd 1323 3-1-23

(2) The total amount to be advanced to an officer shall not exceed two months' salary or ₨250, whichever is greater.

(3) Recovery will be made, unless the local Government otherwise specially direct, by deducting monthly instalments equal to one-twelfth part of the advance from the salary bill of the officer concerned.

(4) The article purchased with the advance will be considered to be the property of Government until the advance is repaid.

NOTE.—Note 4 under Article 156 applies here also.

Other Advances.

159. Advances may also be made under the rules specified below:—

†(*a*) To an officer under orders of transfer, up to an amount not exceeding one month's pay *plus* the travelling allowance to which he may be entitled under the rules in consequence of the transfer. Such advances may be sanctioned by any officer who should not ordinarily be of lower rank than the Principal District Officer in the department concerned. The advances should be recorded on the officer's last-pay certificate. The advance of pay should be recovered from the salary of the officer in three equal monthly instalments beginning with the month in which a full month's pay is drawn after the transfer. The advance of travelling allowance should be recovered in full on submission of the officer's travelling allowance bill.

NOTE 1.—The Government of India, or a local Government, may delegate the power to grant advances under this clause to any other subordinate authority irrespective of his rank.

NOTE 2.—Civil authorities in the Madras Presidency may also grant advances of pay sufficient to enable military pensioners to join their first appointments in the Civil Department.

(*b*) To any public officer in the Civil Department, returning from long leave or special duty out of India, or to one appointed in England proceeding to India to join his appointment, under the rules in Articles 64 to 66 of the Civil Service Regulations.

(*c*) To a Survey Officer to enable him to join his first appointment, on the requisition of the Surveyor General. The requisition and the officer's receipt must be submitted in support of the charge.

†(*d*) To an officer, for himself or an Assistant or Deputy, proceeding on tour, to an amount sufficient to cover his tour charges for a month, subject to adjustment upon his return to head-quarters or 31st March, whichever is earlier.

NOTE 1.—Advances granted under this clause should not be applied to the expenditure of any gazetted officer, except an officer of the Forest Department, which is meant to be covered by his travelling allowance.

NOTE 2.—The Surveyor General may advance to officers of the Provincial and Upper Subordinate Services any sum not exceeding R300 towards the purchase money of riding horses or riding camels on condition that the advances are refunded in the pay bills of those officers in three monthly instalments in the case of Provincial officers and six monthly instalments in the case of Upper Subordinate officers.

NOTE 3.—A second advance cannot be made to the same officer under this article until the first has been accounted for.

NOTE 4.—All officers of the Indian Finance Department, who may in special cases be required to undertake inspection work involving long and expensive tours, may at the discretion of the head of their office, or of the Comptroller and Auditor General when

† For corresponding rules applicable to the Public Works Department, see paragraphs 103 to 105 of the Public Works Department Code.

No. 149.

Page 68, Article 159, Clause (a)—

Insert the following as Note 3 under this clause :—

NOTE 3.—The advance referred to in this clause is also permissible to a Government servant who receives orders of transfer during leave.

[C. A. C., Vol. I, 8th Edn., No. 149, dated 1st April 1923.]

No. 216.

Page 68, Article 159 (a)—

(*i*) *Clause* (*a*). *Substitute* "substantive pay" *for the word* "pay" *in line 2.*

(*ii*). *Clause* (*b*). *Reconstruct this Clause as under :—*

(*b*) To any public officer in the Civil Department :—

(*i*) on arrival in India on first appointment, of an amount not exceeding two months' substantive pay less the amount of any advance made in England;

(*ii*) on return from leave other than leave on average pay not exceeding four months or deputation out of India, not exceeding two months' substantive pay or Rs. 1,000 whichever is less, in addition to any advance made in England.

NOTE.—The advance may be drawn under the orders of the Audit Officer from any treasury in India to be specified in such orders. Such advances, as well as similar advances made in England are recoverable by monthly instalments of one-third of pay.

EXCEPTION 1.—The recovery of an advance made under the Military Leave Rules to a Military Officer in Civil employ subject to the Military Leave Rules is regulated by those rules.

EXCEPTION 2.—Advances made to covenanted Mechanics, Boiler makers, etc., of the State Railway Establishments, shall be recovered in monthly instalments of one-sixth of pay. In the case of covenanted Engine Drivers of the State Railway Establishment the recovery should be made in such a manner as will ensure their receiving in any month not less than Rs. 25 exclusive of overtime or other allowances.

(*iii*) *Clause* (*d*), *Note 4, line 1. Substitute* "All gazetted officers of the Indian Audit Department" *for* "All officers of the Indian Finance Department".

[C. A. C., Vol. I., 8th Edn., No. 216, dated 1st April 1923.]

No. 347.

Page 68, Article 159 (b) (ii).—

Insert the following at the end of this clause, as reconstructed by correction No. 216, dated 1st April 1923:—

" Provided no advance has been drawn under clause (*a*) above ".

[C. A. C., I., 8th Edn., No. 347, dated 1st November 1924.]

No. 131

Page 69, Article 159—

Insert the following as clause (i) to this Article :—

(*i*) Under the rules regulating the grant of advances to pay for the passages overseas of certain Government servants of non-Asiatic domicile and their families, *vide* Appendix 8 B.

[C. A. C. I., 8th Edition, No. 131, dated 2-1-1923.]

No. 123.

Page 69, Article 159, Clause (d)—

Insert the following as Note 6 under this Clause :—

"NOTE 6. The Chief Inspector of Mines in India, Dhanbad, is authorised to grant advances of travelling allowances to gazetted officers of the Mines Department (including himself) when proceeding on inspection work outside the Provinces of Bengal and Bihar and Orissa."

[C. A. C. I, 8th Edition, No. 123, dated 2-1-1923.]

No. 285.

Page 69, Article 159 (h)—

Substitute the words " in Appendix 8 to " *for* " issued for the guidance of " *in line 1 and delete the note to this Article.*

[C. A. C., I, 8th Edition, No. 285, dated 1-11-23.]

No. 297.

Page 69, clause (i) to Article 159 as introduced by Correction No. 131, dated 2nd January 1923—

Insert the following as a Note to this clause :—

NOTE.—Note 6 under Article 156 applies to this clause also.

[C. A. C. I., 8th Edn., No. 297, dated 1-12-23.]

No. 293.

Page 69, Article 161—

Add at the end "and payment will be made by the treasury on the authority of such sanction, except in regard to advances under Articles 155-158 and 159 (*i*) which can be disbursed only on the authority of the Principal Auditor".

[C. A. C. L., 8th Edn., No. 293, dated 1-12-23.]

the touring officer is himself the head of an office, be allowed to draw advances of travelling allowance for the purpose, subject to adjustment on completion of their tours. Such advances are not to be granted as a matter of course but only on occasions when the cost of travelling is so heavy as to be a serious tax on an officer's private resources.

NOTE 5.—The Agricultural Adviser to the Government of India and, during his absence from Pusa, the Joint Director, Agricultural Research Institute at that place, are authorised to grant advances of travelling allowances to gazetted officers of the Imperial Agricultural Department serving at Pusa when proceeding on tour, subject to the conditions mentioned in Note 4 above. Similar powers are also granted to the Commissioner, Northern India Salt Revenue Department, Agra, in respect of gazetted officers under him. The Joint Director cannot, however, exercise this power in respect of advances of travelling allowance for himself.

(*e*) To a Treasury Officer or District Superintendent of Police, for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.

(*f*) To Receivers of wrecks under sections 77 and 78 of the Merchant Shipping Act, VII of 1880.

(*g*) For law-suits to which Government is a party.

N.B.—The advances mentioned in clauses (*d*), (*e*) and (*g*) are treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges or travelling expenses of establishments.

(*h*) Under the rules issued for the guidance of patients proceeding to a Pasteur Institute for anti-rabic treatment.

NOTE.—The rules issued by the Government of India in respect of the Pasteur Institute at Kasauli are given in Appendix 8. Similar rules framed by local Governments in respect of the Institutes at Coonoor, Shillong and Rangoon will be found in the Manuals of the local audit officers concerned.

Conditions of Repayment.

160. All advances are subject to adjustment by the officers receiving them, in accordance with the rules applicable to each case. When an advance is adjustable by recovery, the amount to be recovered monthly should not be affected by the fact of an officer going on leave of any kind with allowances or on subsistence allowance. It is, however, open to the local Government to order a reduction in any case in which they deem it right to do so, provided that in the case of advances under Articles 155, 156 and 157, the whole amount shall be completely recovered by the due date.

Forms of Drawing and Repaying.

161. The vouchers on which advances are drawn must quote the authority sanctioning them.

162. A personal advance to a public officer may be repaid, either in cash or by deduction in his salary or travelling allowance bill, as the case may be, see Rule 5 under Article 20.

163. In repaying an advance, the memorandum presented at the treasury or the salary bill, as the case may be, must state the original date and amount of the advance, or otherwise give sufficient particulars for its identification. Remittance of the amount to the particular treasury where the advance was made is not necessary.

Chapter 10.—Bills and Remittances.

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General Explanations.

***164.** Orders from one treasury upon another can be obtained in two forms—(1) Supply Bills, (2) Remittance Transfer Receipts. The former are issued for purposes of resource, and, when they are advertised as available at any treasury, they may be obtained on application at the rates mentioned in the advertisement. The latter are issued only under special conditions as stated below—*vide* Articles 167 to 176. A list of the treasuries and sub-treasuries which issue and cash bills will be found in the separate publication "List of treasuries and sub-treasuries in India."

1. An Accountant General may issue a telegraphic order instead of a supply bill on payment by the remitter of the cost of the telegram. But the greatest care must be taken at all treasuries not to pay on a telegram to any one who is not well known and of undoubted respectability, and to refer for confirmation in any doubtful case. All remittances through the telegraph must be granted on this understanding, and the fact of payment must be reported at once by telegraph to the issuing officer. When a telegraphic order is issued on a treasury in another province, the transaction should, if its amount is R50,000 or more, be treated as a Foreign Remittance, the usual advice being sent to the Accountant General. Orders for smaller amounts should be treated as Supply Bills.

2. An Accountant General or Comptroller is authorised, at his discretion, to permit specified treasuries to issue Remittance Transfer Receipts on specified sub-treasuries, on which there may be a demand, up to a limit of amount to be fixed by him in the case of each sub-treasury. Whenever a sub-treasury, on which it is proposed to issue Remittance Transfer Receipts, is situated in another Province, the Account officer of that Province should be consulted as to the advisability of permitting Remittance Transfer Receipts to be issued on the sub-treasury and as to the money limit.

3. Officers in charge of civil treasuries in the Bombay Presidency and of those at Quetta, Indore and Ajmer, are authorised to draw Remittance Transfer Receipts on the military treasure chests at Mhow, Neemuch, and Asirgarh on requisitions from Officers Commanding Regiments, Batteries, and Companies of Sappers and Miners, but only for military purposes.

4. The Treasury Officer, Ahmedabad, may also issue Remittance Transfer Receipts on the military treasure chest at Neemuch for payment to certain civil officers stationed at those places. The Treasury Officer, Indore, may also draw upon Neemuch for payment of the charges of the Cantonment Magistracy at that place.

5. Officers in charge of Civil treasuries in the Punjab and of the Resident's Treasury at Bangalore are also allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Neemuch for Military purposes.

6. Officers in charge of Civil treasuries in the United Provinces of Agra and Oudh are allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Lansdowne for Military purposes only.

7. Officer in charge of the Civil treasury at Nimar is allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Neemuch for payment of bills of the Chaplain of Neemuch and his establishment.

No. 330.

Page 70, Article 164, Rule 2, as amended by correction No. 89, dated 1st January 1922—

For the words "specified treasuries" *in line 2 substitute* "Specified treasuries or sub-treasuries."

[C. A. C., I, 8th Edn., No. 330, dated 1st July 1924.]

No. 125.

Page 70, Article 164, Rule 2 as revised by correction slip No. 89, dated 1st January 1922—

Insert the following at the end of this Rule :—

' All sub-treasuries banking with a branch of the Imperial Bank of India may, however, be drawn upon without limit as to amount, Bank drafts being issued in lieu of remittance transfer receipts between places where there are offices of the Imperial Bank of India, *vide* Note to Article 168."

[C. A. C. I, 8th Edition, No. 125, dated 2-1-1923.]

No. 89.

Page 70, Article 164—

Substitute the following for the second sentence :—

"The former are issued under rules laid down in Chapter VII of the Resource Manual."

Rule 1—

Substitute the following :—

"The practice of issuing telegraphic orders for payment from the treasury balance and of treating the payments as supply bills in the treasury account has been discontinued. Should any party desire payment to be arranged by telegram, the transfer must, except under the special orders of the Deputy Controller of the Currency, take the form of a Currency telegraphic transfer, and the transaction arising therefrom should be taken directly into the account of the Currency chest as explained in paras. 164 and 165 of the Resource Manual."

Rule 2—

Substitute the following :—

"A Deputy Controller of the Currency is authorised, at his discretion, to permit specified treasuries to issue R. T. R.'s on specified sub-treasuries in his circle, on which there may be a demand, up to a limit of amount to be fixed by him in the case of each Sub-treasury. Whenever a Sub-treasury, on which it is proposed to issue R. T. R's. is situated in another circle, the Deputy Controller of the Currency of that circle should be consulted as to the advisability of permitting R. T. R.'s to be issued on the sub-treasury and as to the money limit.

(C. A. C., Vol. I, 8th Edn., No. 89, dated 1st January 1922.)

No. 259.

Page 71, Article 168—

Insert the following as paragraph 2 to the Note inserted under this Article by Correction No. 126, dated the 2nd January 1923:—

Should the payee require payments of the Bank draft from a sub treasury where there is no branch of the Imperial Bank of India, he should endorse the Bank draft in favour of the Treasury Officer of the district in which the sub treasury is situated, who will then endorse it as—

"Received payment by transfer credit to cash order on the ..... sub treasury" and issue a cash order in favour of the payee for payment at the sub treasury.

[C. A. C. I., 8th Edition, No. 259, dated 1st August 1923.]

No. 126.

Page 71, Article 168—

Substitute the following for the Note to this Article as introduced by correction No. 69, dated 1st January 1922 : —

"NOTE.—The issue of remittance transfer receipts between places at each of which there is a local head office or a branch of the Imperial Bank of India has been discontinued with effect from the 1st August 1921. From the same date, in all cases in which a remittance transfer receipt *at par* may be issued under the rules in this code, the Imperial Bank issues demand drafts *at par* without stamp duty, marked "On Government account." Where, however, remittance transfer receipts may be issued *at a premium* under the rules, the Bank issues their own stamped drafts at the rates mentioned below :—

Rs. 10,000 and over	1/16 per cent.	
Rs. 1,000 to Rs. 10,000	1/8 „	
Under Rs. 1,000	1/4 „	with a minimum charge of annas 4."

[C. A. C. I, 8th Edition, No. 127, dated 2-1-1923.]

No. 69.

Page 71, Article 168—

Insert the following note under this article :—

NOTE.—Regarding the issue of Remittance Transfer Receipts at places where Government banks with the Imperial Bank of India or its branches, see the note under article 308 (*a*), Civil Account Code, Volume II, 8th Edition.

(C. A. C., Vol. I, 8th Edn., No. 69, dated 1st January 1922.)

8. Officer in charge of Civil treasury at Jubbulpore is allowed to draw Remittance Transfer Receipts on the Military treasure chest at Mhow for military purposes.

9. Officer in charge of the Civil treasury at Shillong is allowed to draw Remittance Transfer Receipts on the Military treasure chest at Malakand for military purposes.

165. The person who *draws* (*i.e.*, issues or grants) a bill is called the *drawer;* the person on whom it is drawn (and who will have to pay it) is the *drawee;* the person to whom the bill is granted is the *remitter;* the person to whom it is payable is the *payee.*

166. A Remittance Transfer Receipt is not transferable and is only payable to or on the receipt of the person named therein as payee, but payment will be made, if so desired, on the endorsement of the Remittance Transfer Receipt in favour of a recognised bank. A supply bill is transferable; according to its form it is payable "to the order of A. B.," and A. B., the original payee, can transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature "pay to C. D.," or "pay to C. D. or order," in which case C. D. stands in the same position as A. B. did originally and has the same powers of transfer. The writing by which such a right is transferred is called *endorsement;* an endorsement to "C. D. or order" is a special *endorsement;* and the persons to whom successively a bill is transferred are *endorsees;* and the person in rightful possession of a bill at any time is the *holder.*

Money-limit of Remittance Transfer Receipts.

167. No transfer receipt should be granted for less than ₹15 save when it is required for a sepoy's remittance. And the limit of transfer receipt obtainable for private purposes is, in all cases but that of a sepoy proceeding on leave, the amount of a month's pay and allowances of the remitter.

*NOTE 1.—The term "Sepoy" as used here includes non-combatants mentioned in Appendix XXVIII, Army Regulations, India, Volume II.

NOTE 2.—For rules regarding issue of Remittance Transfer Receipts in payment of contingent charges incurred in another district or in a Presidency or Provincial capital town, see Article 112 and the rule which follows it.

Issue of Remittance Transfer Receipts by Treasury Officers.

***168.** Remittance Transfer Receipts are issued by Treasury Officers to officers in the Civil and Military Departments and to the public only under the conditions specified under Article 169 to 175.

169. To an officer in the Civil, Military, Public Works and Railway Departments *at par* for a remittance to be made by him in his official capacity in payment of any service rendered to Government or in pursuance of his official duties. The purpose of the Remittance Transfer Receipts must be clearly stated in the application.

(1) Officers requiring transfer receipts on public service will submit with the cash a formal application certifying that the bill is wanted

exclusively for public purposes and describing the object of the remittance; if the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the District Officer. On grant of a transfer receipt its number should be noted on the application which should then be pasted in a rough file book of such applications arranged in the order of receipt. Questionable grants should be reported to the Accountant General with a view to the issue of instructions for future guidance.

N.B.—Remittance for purposes of the Local Funds named in Annexure A to this Chapter and such additional funds as may be determined from time to time by the Controller of the Currency for this purpose as regarded as for *bonâ fide* public purposes.

(2) Under this rule Remittance Transfer Receipts can be issued *at par* in the following cases:—

(1) Public Works	To Executive Engineers, District Engineers, District Surveyors and to all sub-divisional officers in the Public Works Department whether they have drawing accounts or not, for payments to be made outside their divisions but only on public service and not for private purposes or the convenience of contractors. When purchases are effected, or work is done, by one division or Province on account of another, the adjustment will be made by book-transfer.
(2) Railways	To Disbursing Officers on the conditions prescribed in '(1) Public Works' above; also for payments to be made on account of through-traffic transactions to private companies with which book transfer is not permitted. Dues by one railway to another will be adjusted by book transfer in the case of other railways.
(3) Telegraph	To Telegraph Officers, for remittance to a distance from a treasury at which they have credit.
(4) Subscriptions for a public or *quasi*-public purpose.	Any local Government and any Department of the Government of India desiring to facilitate the collection of subscriptions for any public or *quasi*-public purpose in which it is interested may allow the issue of one transfer receipt a month, from any district treasury to the local secretary or treasurer of the fund or institution for the purpose of remitting subscriptions to the central body.
(5) Tea Cess Fund	To Collectors of Customs and the Resident in Travancore for remittances to the Chairman of the Tea Cess Committee at the Bank of Bengal, Calcutta, of the net proceeds of the Tea Cess.
(6) Allowances paid by Indian States.	For remittance of allowances paid by the Indian States through Political Officers under Government guarantee or under the special sanction of the Government of India.
(7) Messrs. Thomas Cook and Son, Bombay.	For monthly remittances by District Officers to Messrs. Thomas Cook and Son at Bombay of amounts realised by sale of tickets to pilgrims from India to Jeddah and back.
(8) Remittances to the Maharajah of Burdwan of arrears of revenue from patni taluqs collected in the Districts of Birbhum, Hooghly and Midnapore.	For remittances by the Collectors of these districts of amounts received on account of arrears for patni taluqs sold or advertised to be sold under Regulation VIII of 1819.

No. 415.

Page 72, N.B under Article 169 (1).

(1) *For* "Remittance" in line 1 read "Remittances."

(2) *Add* "for" *between the words* "and" and "such" in line 2.

[C. A. C., Vol. I, 8th Edn. No. 415, dated 1-6-25.]

No. 33.

Article 169—

For the words '-Bank of Bengal, Calcutta' *in the entry against item (5) Tea Cess Fund in clause (2) of this Article substitute* 'Local head office of the Imperial Bank at Calcutta.'

(*C. A. C., I., 8th Edition, Reforms List, No. 33 – 1-4-21.*)

No. 116.

Page 73, Article 169 (2)—

Insert the following as entry (12) *under this Article :—*

" (12) Lac Cess Fund ..... To Collectors of Customs (except in Calcutta) for remittance to the Imperial Bank of India, Calcutta, of the net proceeds of the Lac Cess ".

[C. A. C., Vol. I, 8th Edn., No. 116, dated 15th October 1922.]

No. 70.

Page 73, Article 170—

Add the following as entry No. (7a) :—

Burma Military Police	For transmission to Nepal of (1) arrears of pay of Gurkha Sepoys discharged, (2) estates of Gurkha Sepoys whether living or dead and (3) other miscellaneous monies of a like nature payable to such Sepoys whether serving or discharged or to their relations if dead.

Delete 'Burma' from item 7 wherever it occurs.

(C. A. C., Vol. I, 8th Edn., No. 70, dated 1st January 1922.)

(9) Remittances of tributes payable to the Baroda Durbar.	For remittances to the Baroda Darbar of tributes payable to it by certain States.
(10) Pilgrims remittances . . .	To Commissioner of Police, Bombay, for remittances of proceeds of the estates of the deceased pilgrims in the Hedjaz to their heirs.
(11) For public purposes . . .	In the case of British regiments of infantry and cavalry and batteries or companies of Royal Artillery and Native corps, in part payment of any of the regimental cheques.

170. In the following cases also Remittance Transfer Receipts may be issued to civil officers *at par* :—

*(1) Pay and allowances . . .	The remittance of pay and allowances is not ordinarily a *bonâ fide* public purpose, but a Remittance Transfer Receipt may be granted for the remittance of the pay and allowances of an officer deputed beyond the limits of the district in which his pay has to be drawn. Officers of the Public Works Department may, when presenting bills for the salary and travelling allowance of their establishments, obtain Remittance Transfer Receipts on other district treasuries for amounts which may have to be disbursed outside the civil district but within their own jurisdiction. Such Remittance Transfer Receipts may, if the Accountant General has so authorised, be made payable even at subtreasuries under the rules in the Public Works Account Code.
(2) For remittance of pensions of widow and orphan incumbents on the Indian Civil Service Funds not drawn in Calcutta.	To the incumbents or their agents.
(3) For family remittances in the following cases :—	
(*a*) Police	To Indian Officers and men of the police battalions and police constabulary for remitting money to their families in the form and on the terms provided for sepoys' remittances, the heading of the descriptive roll being altered to suit the case.
(*b*) Indian States' prisoners .	For remittance to families of certain Indian State prisoners in Central India.
(4) Emigrants' remittances . .	To Protectors of Emigrants for remittances of the estates of deceased emigrants to their heirs.
(5) Rohilkund and Kumaon Railway	By Naini Tal Treasury to remit the revenue balances of the Rohilkund and Kumaon Railway to Calcutta, provided the sum to be remitted exceeds R150.
(6) Sawantvadi State . . .	To the Political Superintendent, Sawantvadi, for purposes of the State by the Ratnagiri Treasury, provided the sum to be remitted exceeds R150.
(7) Burma, Assam or Bengal Military Police.	For remittance to Nepal in respect of the property of deceased members of the Burma, Assam or Bengal Military Police.
*(8) For remittance by Public Debt Office of interest on Government promissory notes.	For remittance by the Public Debt Office (*i*) of interest overdue on Government promissory notes which are transmitted to it for renewal by a Government Treasury other than that on which

they are enfaced for payment of interest; (ii) of broken interest on allotment certificates; (iii) of broken interest on notes converted or transferred into stock under the rules in the Government Securities Manual.

(9) Co-operative Societies (credit and non-credit). — To the Secretaries or Chairmen of Societies for remittances between societies provided that the amount to be remitted is not less than ₹150.

For remittance between Shamrao Vethal Urban Society and its branches on condition that the amount to be remitted at a time is not less than ₹25.

For remittances between No. 1 Military Accounts Mutual Help Urban Co-operative Credit Society of Poona and its branches on condition that the amount remitted at a time is not less than ₹25.

(10) Trust Funds . . . . . To Government officers in favour of the Controller of Currency or the Accountants General, Madras, Bombay and Bengal, for the purchase of Government Promissory Notes out of funds held in trust, including Indian States' transactions.

171. To civil officers *at a premium.*

(1) Land revenue and cesses . . To persons having to pay land revenue and cesses in another district when the amount to be remitted exceeds ₹600, on payment of premium at the following rates :—

	R
For sums exceeding ₹600 and not exceeding ₹1,000	2
For sums exceeding ₹1,000 and not exceeding ₹2,000	3
And for every additional ₹1,000 or fraction of ₹1,000	1

A single transfer receipt only can be granted to one remitter for each instalment; the particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse and the form filled up thus :—

Received from A. B. on account of C. D., proprietor, the sum of ₹———on account of land revenue demands to be transferrd to his credit under land revenue, *vide* particulars on the reverse, at the————treasury.

NOTE 1.—The special arrangement sanctioned for Burma in the letter of the Government of India in the Finance Department, No. 463-A., dated 23rd January 1912, regarding the grant of Remittance Transfer Receipts for sums for ₹10 to ₹150 at rates current for postal money orders will continue. Further, Remittance Transfer Receipts will also continue to be granted in the Province for payment of land revenue and cesses for sums exceeding ₹150 at the following rates :—

	R	A.
For sums exceeding ₹150 but not exceeding ₹500	1	8
For sums exceeding ₹500 but not exceeding ₹600	2	0
For sums exceeding ₹600 . . . . The same rates as for other provinces.		

NOTE 2.—The East Indian Railway Company is exempted from the payment of premia upon Remittance Transfer Receipts for rent of land appertaining to the Company's coal-fields.

No. 367.

Page 74, Article 170—

Below "11-Salt Refunds" *add* the following:—

(12) Cinchona Department, Madras	For remitting the sale proceeds of quinine supplied by the Superintendent of the Penitentiary at Madras.

(C. A. C., Vol. I., 8th Edn., No. 367, dated 2-3-25.)

No. 90.

Page 74, Article 170, Clause (10)—

For the words "the Controller of Currency ..... Accountants Gen Madras, Bombay and Bengal" *substitute the words* "the Controller of the Currenc the Deputy Controller of the Currency, Bombay or, the Accountant General, Madras."

(C. A. C., Vol. I, 8th Edn., No. 90, dated 1st January 1922.)

No. 133.

Page 74, Article 170—

Below "10—Trust Funds" *add* the following :—

"11—Salt Refunds.—For remittance by the Commissioner of Customs, Salt and Excise, Bombay, of refunds on account of Baragora salt to salt merchants in other Provinces".

[C. A. C. I, 8th Edition, No. 133, dated 2-1-1923.]

No. 248.

Page 75, Article 171—

Add the following as a new para. to clause "(2) Excise" of this Article :—

"To contractors in Bihar and Orissa on account of the cost price of country spirit supplied by them at a premium of one anna per cent."

[C. A. C., Vol. I, 8th Edn., No. 248, dated 1st July 1923.]

No. 144.

Page 75, Article 172—

(1) *For clause (1) and the note thereunder substitute the following :—*

(1) Pay and Allowances of Military Officers in duty or on leave in India.	To Paymasters or Controllers for remittance beyond the group of Districts in which the officer is serving to the place where the officer actually is on duty or on leave. A remittance may not be made to an agent under this rule.

NOTE.—The groups of Districts are :—

1. Northern Command and Rawalpindi District. 2. Peshawar District. 3. Kohat District. 4. Lahore District.	Northern Group.
5. Wazir Force. 6. Western Command and Rajputana District. 7. Baluchistan District.	Western Group.
8. Southern Command and Poona District. 9. Bombay District. 10. Central Provinces District. 11. Madras District.	Southern Group.
12. Eastern Command and United Province District. 13. Allahabad Independent Brigade. 14 Presidency and Assam District.	Eastern Group.
15. Burma District.	

(2) *Clause* (2). *For* "Paymasters, Controllers, Examiners or Divisional Disbursing Officers" *substitute* "Paymasters or Controllers."

(3) *Substitute the following for the existing note at foot of this page :—*

† For the purposes of Article 172 the term "Paymaster" is applicable to all Military Officers and officers of the Military Accounts Department who are responsible for making disbursements of public money.

[C. A. C., Vol. I, 8th Edn., No. 144, dated 1st April 1923.]

No. 143.

Page 75, Article 171—

Delete the second paragraph " For remittances of distillers price ..... or fraction thereof " *under clause* (2) " Excise " *of this Article.*

[C. A. C., Vol. I, 8th Edn., No. 143, dated 1st April 1923.]

No. 61.

Page 75, Article 171—

Add the following as a new paragraph to clause "(2) Excise" of this Article :—

> "For the remittance to the contractors of the cost price of country spirit and ganja supplied to Assam at a premium of one anna per cent. and subject to a minimum in each case of Rs. 100."

(C. A. C., Vol. I, 8th Edn., No. 61, dated 1st January 1922.)

*(2) Excise	To country spirit contractors in Bengal on account of cost price of liquors supplied by them subject to a minimum limit of R100 and at a premium of one anna per cent. For remittance of distillers' price from one district to another, in Burma, at a premium of annas 8 for every R100 or fraction thereof. For remittance of the cost price of ganja and bhang supplied to various districts of Bengal by the Naugon Ganja Cultivators' Co-operative Society, subject to a minimum of R100 and at a premium of one anna per cent.

172. To Military Officers for cash or in payment of cheques *at par*† —

(1) Pay and allowances of Military Officers on duty or on leave in India.	To Paymasters, Controllers, Examiners or Divisional Disbursing Officers for remittance beyond the group of Divisions in which the officer is serving to the place where the officer actually is on duty or on leave. A remittance may not be made to an agent under this rule.

NOTE.—The groups of Divisions are :—

1st Division. 2nd Division, with the Kohat and Bannu Brigades. 3rd Division, with the Derajat Brigade.	Northern Group.
4th Division. 5th Division. 6th Division, with the Aden Brigade.	Western Group.
7th Division. 8th Division. 9th Division. Burma Division.	Eastern Group.

(2) Pay and allowances of Military Officers out of India.	To Paymasters, Controllers, Examiners or Divisional Disbursing Officers in favour of the agents in India of a Military Officer who has embarked from any port of India, on account of pay, etc., which become due to him between the dates of leaving his station and of embarkation, provided that payment has to be made in India.
(3) Printed forms	For remittances to the Superintendent, Government Printing, Rangoon, in payment for printed forms by regimental officers who get cash allowances for printing.
*(4) Estates of deceased persons and deserters subject to the Indian Army Act of 1911.	The surplus of the estates may be remitted to the Accountant General, Central Revenues, Calcutta.

173. To Military Officers in payment of cheques only, *at par* :—

(1) For private remittances of British Warrant and Non-Commissioned Officers and Men (Departmental and Regimental).	To the extent of monthly pay and allowances in part payment of cheques of Regimental Paymasters or other Disbursing Officers.

† For the purposes of Article 172 the term "Paymaster" is applicable to officers commanding regiments of Indian cavalry and infantry, batteries of Indian artillery, detached half battalions, the Viceroy's and Governors' Body-guards, and the officer commanding the Corps of Sappers and Miners or any of their companies. The term "Paymaster" further includes the paymaster at the Karachi Depôt and applies generally to all military officers entrusted with similar duties.

NOTE.—The subscriptions of both military and civilian members of the Indian Ordnance Department Provident Fund are collected monthly in cash and may be sent to the Secretary of the Fund by Remittance Transfer Receipts in one lump sum for each Ordnance establishment.

(2) For private remittances of Indian officers and men of Indian Corps.	To the extent of monthly pay and allowances in part payment of the first cheque drawn in each month.

174. To Military officers *at par*:—

(1) For purchase of Government Promissory Notes out of funds held in trust.	To Military officers in Military employ in favour of the Controller of Currency or the Accountant-General, Madras or Bombay.

175. To the public *at par*:—

For the purchase of Government Promissory Notes.	At treasuries other than those in charge of a branch of a Presidency Bank, for remittance to the headquarters office of a Presidency Bank for the purpose of the purchase of the securities. The minimum amount of a Remittance Transfer Receipt in such cases is ₹5,000.

NOTE.—In order to ensure that the Remittance Transfer Receipts are used for the purpose for which they are taken they should be issued payable to the Bank of Bengal, Bombay, Madras, Calcutta Bombay Madras, and marked "for investment in Government securities."

Issue of Remittance Transfer Receipts by Military Account Officers.

***176.** (*a*) The Military Accounts officers named below are authorised to grant Remittance Transfer Receipts *at par* upon any Civil Treasury on which they have no assignments, for making casual payments for any of the purposes and subject to the conditions mentioned in Articles 169, 172, 173 and 174:—

(1) Divisional Disbursing Officers of Divisions,

(2) Field Disbursing Officers,

(3) Assistant Audit Officers, Military Supply Accounts, and

(4) Assistant Audit Officers, Marine Accounts.

(*b*) These officers may also draw Remittance Transfer Receipts *at par* on any treasury in India for Military Officers serving with an expeditionary force up to the limit of monthly pay and allowances, including staff allowances, provided that, when the means of remittance by postal money order are available, remittance by transfer receipts may not be made for sums of less than ₹50 in each case.

(*c*) No transfer receipts can be drawn by Civil Treasuries on any of these officers.

NOTE.—Remittance Transfer Receipts *at par* should not be used for the purpose of making regular periodical payments.

No. 34.

Article 175—

Substitute for this Article :—

To the public *at par* :—

For the purchase of Government promissory notes.

At treasuries other than those in charge of a branch of the Imperial Bank of India for remittance to a local head office for the purchase of the securities. The minimum amount of a Remittance Transfer Receipt in such cases is Rs. 5,000.

NOTE.—In order to ensure that the Remittance Transfer Receipts are used for the purpose for which they are taken they should be issued payable to the Imperial Bank of India, Calcutta / Madras / Bombay, and marked 'for investment in Government securities.'

(C. A. C., I., 8th Edition, Reforms List, No. 34—1-4-21.)

No. 91.

Page 76, Article 174—

For the words "the Controller of Currency or the Accountant General, M au or Bombay" *substitute* "the Controller of the Currency, or the Deputy Controller of t Currency, Bombay, or the Accountant General, Madras."

(C. A. C., Vol. I, 8th Edn., No. 91, dated 1st January 1922.)

No. 92.

Page 76, Article 175—

Substitute the following for the existing article :—

"At treasuries other than those in charge of a branch of the Imperial Bank of India, for remittance to the Local Head Office of the Bank at Calcutta, Bombay or Madras as the case may be, for the purpose of the purchase of the securities. The minimum amount of a R. T. R. in such cases is Rs. 5,000.

NOTE.—In order to ensure that the R. T. R.'s are used for the purpose for which they are taken they should be issued payable to the Local Head Office of the Imperial Bank of India, Calcutta, Bombay, Madras and marked "for investment in Government Securities."

(C. A. C., Vol. I, 8th Edn., No. 92, dated 1st January 1922.)

No. 145.

Page 76, Article 176, clause (a)—

For the list of officers in this clause substitue the following :—

(1) Controllers of Military Accounts of Commands and Districts.

(2) Field Controllers and Field Disbursing Officers.

(3) Controller of Army Factory Accounts.

(4) Controller of Royal Force Accounts.

(5) Controller of Marine Accounts.

(6) Military Accountant General.

[C. A. C., Vol. I, 8th Edn., No. 145, dated 1st April 1923.]

Page 77—

Insert the following as a new Article 177-A under the heading—" Issue of Duplicates of Bills :—

" 177-A. The following procedure is adopted in cases where the bank drafts referred to in the Note to Article 168 are lost before payment :—

(*i*) *Drafts issued to private bodies and individuals under Articles 171 and 175.* The duplicates will be issued by the bank after the lapse of a reasonable time under a Bond of Indemnity signed by the purchaser and two sureties, according to the usual practice of the Bank in regard to these drafts.

(*ii*) *Drafts issued for public or quasi-public purposes.*

(*a*) Immediately on learning of the loss or destruction of a draft, the purchasing officer should take steps to see that its payment is stopped.

(*b*) He should then send a full report to the Deputy Controller of the Currency in whose circle he is, explaining the purpose for which the draft was purchased by him, the circumstances in which it came to be lost, the steps taken to trace it, etc., and mentioning particularly whether it was lost or destroyed before or after endorsement, and whether he has received from the paying branch of the Bank a certificate of non-payment.

(*c*) The Deputy Controller of the Currency will on receiving such a report, determine whether a duplicate should be issued, and if he decides that it should, will write to the Agent of the issuing branch of the Bank, authorising him to issue a duplicate. His letter will be taken as indemnifying the Bank against any loss through the issue of the duplicate.

(*d*) Should the Deputy Controller for any reason consider the issue of a duplicate undesirable, he will report the case to the Controller of the Currency for orders, and he will also do so, even though he has authorised the issue of a duplicate draft, when either—

(*i*) he considers that the case calls for disciplinary action, or

(*ii*) subsequently Government is put to loss by reason of the issue of the duplicate.

(*e*) The above procedure would apply whether the draft has been lost before or after endorsement.

[C. A. C. I., 8th Edition, No. 127, dated 2-1-1923.]

Issue of Duplicates of Bills.

177. When satisfactory evidence has been given that a bill has been either lost or destroyed, and application is made within a reasonable period after issue and of course, therefore, before it has lapsed, a duplicate may, without reference to the Accountant General, be granted to the party who obtained the original, or to the payee, or the legal representative of either, but to no other person. If the bill should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee; the issue of this certificate will, of course, be no bar to the payment of the lost bill, if presented before the duplicate is paid.

Cancellation and Refund.

178. No bill can be cancelled without surrender of the whole set. Thus, if a duplicate or a triplicate has been issued, the bill can be cancelled only if the original *together with* the duplicate (and the triplicate if issued) be surrendered. Consequently no refund can be made on a lost bill; a duplicate must be obtained and payment taken at the treasury drawn on.

179. (*a*) *All* parts being surrendered, a bill may be cancelled and its amount refunded at discretion of the Treasury Officer, on the application and receipt of the remitter in the case of a public service transfer receipt, and of the payee in the case of a supply bill or private transfer receipt. If in either of the latter cases the receipt of the payee cannot be obtained, the remitter's application for cancellation, with explanation of the reasons for his request, and of the difficulty in the way of obtaining the payee's signature, should be submitted for orders of the Accountant General. Although no difficulty should be made about cancellation of public service transfer receipts, it must be clearly understood that either of the other classes can be cancelled only as an indulgence, and for cause shown. No premium which has been levied can be refunded; but if, under any very peculiar circumstance, it is thought advisable to cancel a supply bill on which discount has been allowed, the amount of discount must be deducted, and no more refunded than the net amount received on the bill.

(*b*) The special rules applicable to cancellation of a sepoy's remittance receipt are given in Article 184.

NOTE.—If alteration of the name only of the payee is required by the remitter, it will suffice for the drawer to alter the name in the bill (initialling the correction) and to advise the drawee.

Exchange.

180. (*a*) A Treasury Officer will grant a transfer receipt in exchange for one drawn on him—

if on the *public* service, only if the payee be a public officer and require the receipt to be exchanged for reasons to be stated in his application;

if for a *private* remittance, only if the payee have been removed to the neighbourhood of a treasury different from that originally drawn on.

(*b*) A supply bill cannot be exchanged.

NOTE.—A bill is said to be exchanged when the payee, being unable to appear and take payment in cash, applies for a new one, endorsing the original "Received payment by transfer receipt on————."

If he can appear and take payment in cash, his obtaining a new bill with the cash paid on the old one is a matter to be disposed of under ordinary rules.

Transfer Receipts to Sepoys and Policemen.

181. In the case of sepoys' and policemen's remittances, Commanding Officers will forward the Remittance Transfer Receipts to the payees direct. Descriptive rolls of the payees duly filled in and signed, will at the same time be sent to the Treasury Officers concerned.

NOTE.—The Commanding Officer, in the case of a policeman, is the District Superintendent of Police. There is no objection, if such a course is preferred, or is required by departmental rules, to his sending the Remittance Transfer Receipt to the District Superintendent of Police of the district in which the payee resides, who will deliver it to the payee after satisfying himself as to his identity.

182. These Remittance Transfer Receipts are payable to the parties described in the roll. In cases of doubtful identity payment may be made on security at the discretion of the Treasury Officer.

183. If a sepoy payee be unable to attend the treasury but have endorsed the receipt, or in the case of demise of such payee, the payment may be made to the Adjutant of the regiment.

184. These Remittance Transfer Receipts, if not presented for payment at the expiration of six months from the date of issue, should be considered as cancelled, and if they are presented after that period, payment should be refused. Transfer receipts which have thus become uncurrent will be returned by the payee to the drawer for the issue of a fresh receipt or for the refund of the amount, as may be required. Should such a receipt, whether original or duplicate, be lost in transit, report should be made to the local Accountant General, who will decide the case specially on its merits, sanctioning refund to the person indicated if it appears right. When the bill is six months old and therefore void, there need be no hesitation in permitting refund on production of a non-payment certificate from the treasury on which it was drawn.

NOTE.—These Remittance Transfer Receipts may also be cancelled as provided for n Article 179.

Annexture A.

*[Referred to in Article 169 (1) *N.B.*]

1. District Funds (including District and Local Boards' Funds), Ajmer-Merwara, Coorg, Central Provinces, Burma, Assam, Bengal, Bihar and Orissa, United Provinces of Agra and Oudh, Punjab, North-West Frontier Province, Madras and Bombay.

No. 346.

Page 79, Chapter 10—

Insert the following as new entries in Annexure A:—

20. Tuticorin Port Fund.
21. Cochin Port Fund.
22. Minor Pilotage Fund.
23. Landing and Shipping Dues Fund.

[C. A. C., I., 8th Edn, No. 346, dated 1st November 1924.]

No. 118.

Page 79, Chapter 10—

Insert the following as a new entry in Annexure A:—

"20 Ranchi Mental Hospital Board Fund".

[C. A. C., Vol. I, 8th Edn., No. 118, dated 15th October 1922.]

No. 270.

Page 79, Annexure A.

Strike out item 14, *and re-number the existing items* 15 *to* 20 *as* 14 *to* 19.

[C. A. C. I., 8th Edition, No. 270, dated 1st August 1923.]

2. District Road Fund, Bengal, and Bihar and Orissa.
3. Pound or Cattle Pound Cess Funds, Ajmer-Merwara and Berar.
4. Dispensary Fund, Ajmer-Merwara.
5. Jaglia Cess Fund, Berar.
6. Bazar Cess Fund, Berar.
7. Steam Boiler Inspection Fund, Bengal and Bombay.
8. District Chaukidari Reward Fund, Assam, Bengal, and Bihar and Orissa.
9. Road Patrol Fund, Bengal, and Bihar and Orissa.
10. Village Chawkidari Fund, Bengal and Bihar and Orissa.
11. Rural Police Fund of Oudh.
12. Irrigation Cess Fund, Madras.
13. Bhadrachalam Estates Village Service Fund, Madras.
~~14. District Cess Funds, Burma.~~
14 ~~15.~~ Police Funds.
15 ~~16.~~ Imperial Service Local Charges Fund.
16 ~~17.~~ Northern India Salt Revenue Badge Fund.
17 ~~18.~~ Customs Badge Fund, United Provinces of Agra and Oudh.
18 ~~19.~~ Jharia and Asansole Mines Board of Health and Jharia Water Board.

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Responsibility.

185. The responsibility for the Budget Estimates lies with the local Government, and they are accepted by the Government of India as the estimates not of the local Accountant General, b it of the local Government; and for any error or failure in the estimates the local Government is primarily accountable. An Accountant General is bound to place the local Government in possession of all the facts which he can supply, and (so far as he is permitted to do so) of his opinion and advice bearing upon the estimates; but he will not enter or alter any figure in his estimate without sufficient authority from the local Government.

*1. The limitations imposed by the Budget system on the spending powers of local Governments are laid down in the Book of Financial Powers.

Preparation.

***186.** No minute rules can be laid down for the collection of local details and for the estimates of revenue and charge, as each local Government has power to make such arrangements as may seem to it best; only every head of an office will prepare a *complete* estimate including the salaries and the contingent and other charges of his establishment; thus the Treasury Officer may not be called on to prepare the estimate for the civil courts and all other offices in the district, nor may the local estimate be for the variable charges only.

1. What are called fixed establishments are not irrevocably fixed for all time, and should be brought under the formal review of heads of departments from time to time; even when there is no thought or intention of making any change in establishments, it would still seem to be desirable that heads of departments should review the entire estimate of the requirements of their departments.

187. The following are the chief rules for the preparation of the Budget Estimate:—

(*a*) It should be for what is expected to be actually received or paid (under proper sanction) during the year, including the arrears of past years,—not for the demand or the liabilities falling due within the year. In no case are net receipts or net charges to be entered, but the gross transactions in full.

(*b*) For fixed charges the detailed estimate should show the full amount of the sanctioned scale (in the case of progressive salaries, the actual salary which is being earned on 1st April of the year for which the estimate is made, without reckoning any future increments), and

No. 35.

Article 185—

Substitute the following for the Rule under this Article :—

" 1. The orders in this Article do not apply in their entirety to the Governors' provinces and Burma."

(C. A. C., I., 8th Edition, Reforms List, No. 35—1-4-21.)

No. 217.

Page 80, Article 185 and the Rule thereunder—

For this Article and the Rule substitute the following :—

185. The responsibility for the preparation of the statement of estimated revenue and expenditure which is laid before the Legislature in each year, as well as any supplementary estimates or demands for excess grants, lies with the Finance Department. The material on which such estimates are based is obtained by that Department from the Departments or local Governments concerned. The Accountant General is, however, responsible for rendering such assistance in the preparation of the Budget estimates as may be settled in consultation with the Finance Department and is bound to supply any information in connection with the Budget estimates which he is in a position to furnish, and to offer any opinion or advice in connection therewith which may be required by the local Government.

[C. A. C., Vol. I, 8th Edn., No. 217, dated 1st April 1923.]

No. 218.

Page 80, Article 186—

For the word "salaries" *in line 5 substitute* "pay, allowances".

[C. A. C., Vol. 1, 8th Edn., No. 218, dated 1st April 1923.]

No. 219.

Page 80, Article 187 (b)—

For the words "progressive salaries" *in line 2 substitute* "progressive or time-scale pay"

[C. A. C., Vol. I, 8th Edn., No. 219, dated 1st April 1923.]

Page 81, Article 187—

(*i*) *Clause* (*e*), *Rule I. For the words* "sanctioned allotment" *in line 1, substitute* "the sanctioned amount of the contract grant".

(*ii*) *Clause* (*g*), *Note 2 as introduced by Reforms list of corrections No. 36, dated 1st April 1921.*

Delete this Note and insert the following as an exception :—

"*Exception.*—No proposal for expenditure may be included in a demand for a grant presented to the Legislature without the previous sanction of the Secretary of State in Council or of the Governor General in Council if such sanction is necessary under the rules. See also the Audit Resolution."

(*iii*) *Clause* (*i*). *Reconstruct this clause as under :—*

(*i*) The charges incurred in England, by the High Commissioner on the supply of Stores are treated as English expenditure and estimated for separately, but the charges for exchange and for freight paid in India as well as other expenses in connection with these stores incurred at ports or elsewhere in India are treated as Indian expenditure and provision for them must be made in the estimates of the department concerned."

[C. A. C., Vol. I, 8th Edn., No. 220, dated 1st April 1923.]

No. 221.

Page 81, Article 188 as revised by Reforms list of corrections No. 37, dated 1st April 1921—

Reconstruct this Article as under :—

188. After the grants have been voted by the Legislature a grant or portion of a grant allotted to each major head of account, together with any sum sanctioned by Government for non-votable expenditure under the same major head of account is communicated by the Finance Department to the department or the local Government concerned in the shape of lump sums known as primary units of appropriation. The department or the local Government concerned then makes arrangements for distributing and communicating the sanctioned funds among the controlling and disbursing officers. The Accountant General will render such assistance in the distribution of grants as may be settled in each case.

1. The distribution of grants is usually effected as under :—

(*i*) The whole or part of the appropriation for a primary unit may be placed at the disposal of a controlling or a disbursing officer or the primary unit may be broken up into a number of secondary units (each of which will cover either one or a number of detailed heads of account) and the appropriation for any of these, wholly or in part, may be placed at his disposal.

(*ii*) A controlling officer at whose disposal an appropriation for a primary or a secondary unit has been placed, may out of it allot funds for expenditure on a specific item or on a group of items if so required under the financial rules of the Government.

NOTE 1.— Any distribution of appropriation among specific items or group of items which may be made by a disbursing officer for purposes of his control over the expenditure will not be recognised by the Accountant General and should not be intimated to him.

[C. A. C., Vol. I, 8th Edn., No. 22, dated 1st April 1923.]

No. 36.

Article 187—

Add as Note 2 under clause (g) *under this Article numbering the existing Note as Note 1 :—*

"NOTE 2.—So far as provision for transferred subjects is concerned no proposal for expenditure may be included in a demand for a grant presented to a legislative council without the previous sanction of the Secretary of State in Council or of the Governor General in Council if such sanction is necessary under the rules relating to those subjects."

(C. A. C., I., 8th Edition, Reforms List, No. 36—1-4-21.)

where it is found by experience that a saving will arise from absence or other cause, a lump deduction may be made.

(*c*) The columns of numbers must be carefully checked; the rate of pay should be stated, whenever possible in order to admit of verification with the column of charge. Variations in the columns of numbers as well as in amount should be explained. If they rest on an order of Government, the number and date should be quoted.

(*d*) For all fixed recoveries and fixed payments (other than establishment charges) the sanction fixing the amount should be quoted.

(*e*) Opposite every item of fluctuating charge, such as travelling allowances, contingent charges, official postage, and the like, a note in red ink should be made of the actual expenditure of each of the three years last past together with a brief explanation of any abnormal variation; and in all cases where estimates for the coming year differ from those of the preceding year, full explanation must be given.

1. In the case of contract contingent charges, only the sanctioned allotment should be shown.

2. The estimates of contingent charges should be checked by the controlling officer upon comparison of the expenditure of various offices.

(*f*) The estimate of receipts and varying charges should not be merely an arithmetical average of three years' figures. The average is a guide, but it should not be taken absolutely.

(*g*) No new charge may be included in the budget until sanctioned by competent authority, but a note may be made at the end of the budget (with explanation) of any fresh charge that is expected to be sanctioned and to come in course of payment during the year to which the budget relates. And under the special sanction of the Head of the Administration concerned (which must be communicated to the Accountant General), provision may be made in the Budget for such fresh charges as are likely to be formally sanctioned and paid during the year to which the Budget relates.

NOTE.—It not unfrequently happens that an establishment or some special allowance is sanctioned for an official year, and the charge for the last month of the year only becomes due when the new year has commenced, and must be taken against the grants of that year; provision should be made accordingly.

(*h*) Every department will provide for the whole receipt and charge with which it deals finally; thus, when the Public Works Department collects irrigation revenue, it will estimate for it.

(*i*) As charges for the freight paid in India on stores received from England will be borne by the department against which the cost of the stores is charged in the home accounts, provision will be made in the departmental estimate.

Communication of Sanction.

***188.** The Accountant General, as soon as he receives from the Government of India the last budget notes relating to his province, will revise

the budget figures and work out the grants, as finally sanctioned, for Civil Departments other than the Public Works Department. He will then send advices to all disbursing and controlling officers of those Departments, showing the amounts allowed for the contingencies and fluctuating expenditure of every office.

1. The fact of a charge which requires special sanction having been included and passed in a budget is no authority for its payment.

2. There is no need to communicate sanction for fixed charges, refunds, or interest.

3. The Accountant General need not notify any grants to the Treasury Officers.

4. The procedure relating to the Public Works Department is described in the Public Works Account Code.

189. The grants sanctioned in the budget are for the service of a whole Department, and the Government of India do not concern themselves with the detailed distribution thereof. The powers of a local Government to transfer an ascertained saving under one head to meet new charges or a probable excess under another are to be found in the Book of Financial Powers. But when the grant for a major head as a whole is likely to be exceeded the Accountant General should not report the savings under any minor head subordinate to that major head as available for re-appropriation to meet excess expenditure under a different major head; the savings may, however, be appropriated to meet excesses under other minor heads so long as the excess under the major head is not thereby increased.

Expenditure not provided for.

190. Expenditure which cannot be met from the grant made at the beginning of the year for the service of the department to which it appertains, requires *ipso facto*, and apart from all other rules, the sanction of Government. Every application for such sanction must be made in time to have orders passed on it by the proper authority before the end of the year and must be accompanied by a statement in Form 25, showing how the expenditure is proposed to be met. A copy of this statement should be forwarded by the sanctioning authority, together with the order of sanction, to the Audit Officer who should accept no sanction unless covered by a specific re-appropriation; where re-appropriation has been made from an existing grant, the audit should be conducted against the reduced grant.

NOTE.—In these applications the figures of the Budget Estimate must be given and not those of the Revised Estimates. Column 3 of Form 25 must show the amount sanctioned by Government in the *Budget Estimates*: if re-appropriations have been made subsequently, the alterations sanctioned up to date must be shown by *plus* and *minus* figures supported by explanatory memos. It is not convenient that the Revised Estimates should be in any way connected with such applications, as the acceptance of the former does not imply any sanction to the expenditure included in them and they cannot be used for purposes either of budget control or of audit.

191. Save for exceptional reasons, expenditure for which no provision has been made in the estimates of the current year should not be proposed, and cannot be sanctioned; in the absence of special arguments the

No. 37.

Article 188—

Substitute the following for this Article:—

"**188.** As soon as the budget estimates are finally passed the Accountant-General will revise the budget figures and work out the grants for civil departments as finally sanctioned. He will then send advices to all disbursing and controlling officers, showing the amounts allowed for the contingencies and fluctuating expenditure of every office."

(C. A. C., I., 8th Edition, Reforms List, No. 37—1-4-21.)

No. 38.

Article 189—

Cancel this Article.

(C. A. C., I., 8th Edition, Reforms List, No. 38—1-4-21.)

No. 39.

Articles 190 to 192—

Substitute the following for these Articles :—

190. Expenditure for which no provision has been made in the budget estimate of the current year should rarely, if ever, be incurred.

191. If on account of exceptional reasons expenditure, which is either not provided for in the budget estimates of the current year or is in excess of the budget provision, has to be incurred, and if the authority incurring the expenditure is not in a position to find funds by re-appropriation, application should be made for the provision of additional funds accompanied by a statement in form 25 showing how the expenditure is proposed to be met. When such an application is sent the reason for considering it indispensably necessary that the outlay should be immediately incurred and not postponed to the next financial year should be stated. It should also be explained why the need for the expenditure was not foreseen in time for its inclusion in the budget estimates. It should be borne in mind that excesses over the grants voted by the legislature require the sanction of that body.

192. In all applications for sanction to expenditure it should be distinctly stated whether provision for the proposed charge has or has not been made in the budget estimates of the year, and if it has not been made whether the funds can be found by re-appropriation.

(C. A. C., I., 8th Edition, Reforms List, No. 39—1-4-21.)

Government of India assumes that any expenditure proposed is intended to have effect from the beginning of the following financial year, and not earlier.

NOTE.—In all applications for sanction to expenditure, it should be distinctly stated whether provision for the proposed charge has or has not been made in the Budget Estimate of the year; and, if not, whether it can be met from savings in the existing grants.

192. Whenever, therefore, a proposition is made under Article 190, the fact that provision has not been made for the desired expenditure in the estimates should be prominently set forth, as well as the particular reasons why it is, nevertheless, considered indispensably necessary that the outlay should be immediately incurred, and should not be postponed to the next financial year. Explanations should also be invariably given why the need for the expenditure was not foreseen in time to obtain sanction for its inclusion in the estimates.

Inevitable Payments.

193. The want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent record of any actual payment.

***194.** Money indisputably payable should never be left unpaid; and money paid should under no circumstance be kept out of the accounts a day longer than is absolutely necessary. It is no economy to postpone inevitable payments, and it is very important to ascertain, liquidate, and record the payment of all actual obligations at the earliest possible date.

Chapter 12.—Deposits.

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Explanations.

*195. (a) Deposits proper are classified according to the department through which they are received. The usual classes are (1) Revenue Deposits, (2) Civil Court Deposits, and (3) Criminal Court Deposits.

Another important class is Personal Deposits; the account kept of them in the treasury is of the nature of a banking deposit account.

Other classes may be added under the orders of the Accountant General.

1. In provinces where all branches of the civil administration, revenue, criminal and civil, are under the same officer, the system may be adopted of including all deposits of the district and subordinate courts in one register as *revenue* deposits; or the Treasury Officer may be directed to receive and keep accounts of all such deposits in exactly the same way as revenue deposits, but in separate registers and returns under the designation of "Civil Courts and Magistrates' deposits."

(b) The following rulings regarding classification are to be observed:—

(i) *Revenue Deposits.*—(1) Earnest money Deposits made by intending tenderers of the Forest and Military Departments are credited to Revenue Deposits. No previous authority of a departmental officer is necessary, but the depositor must state the designation of the officer in whose favour he makes the deposit and that designation must be stated on the receipt given by the treasury. These deposits may be received at sub-divisional as well as at district treasuries.

(2) At stations where there is no branch of the Bank of Bengal, an officer commanding a regiment of Bengal Cavalry may, when the cash in his regimental chest reaches a large amount, lodge a part of it as an ordinary deposit in the treasury: it should be shown as a revenue deposit.

(ii) *Personal Deposits.*—(1) Receipts and payments on account of wards' and attached estates and estates under Government management are recorded in the treasury in personal ledgers.

(2) Personal ledger accounts for regimental funds may be opened in civil treasuries by officers commanding regiments of cavalry and infantry and batteries and companies of artillery and by Assistant Surgeons, Army Bearer Corps. They should be opened in the name of the commanding officers or Assistant Surgeons as the case may be, and do not require the special permission of the Comptroller General in each case. A half-yearly certificate of the balances of these accounts may be

No. 134.

Page 84, Article 195 (a)—

Insert the following after the words "Accountant General" in lines 6-7 of this Article :—

"Separate registers should always be maintained under the instructions of the Accountant General for deposits which when they lapse will be creditable to Central Revenues".

[C. A. C. I, 8th Edition, No. 134, dated 2-1-1923.]

No. 40.

Article 195 (*b*) (*i*) (2)—

For the words 'Bank of Bengal' *in line 1 of this clause, substitute* 'Imperial Bank of India'.

(C. A. C., I., 8th Edition, Reforms List, No. 40—1-4-21.)

furnished by Treasury Officers on the application of the officer commanding.

(3) Other Personal Deposits may not be accepted without the special permission of the Comptroller General for the opening of a banking account with the treasury.

Limitations.

*196. Save as provided in clause (b) (1) of Article 195 in respect of the Military Department, these rules do not apply to departments which are not under the audit control of the local Accountant General. Nor do they apply to the Public Works Department. Whatever sums are paid into a treasury by officers of these departments, or on their account, must be carried to the credit of the department concerned in the Civil accounts.

197. It is the business of the Treasury Officer to see that no item is credited as a deposit save under formal order of competent authority, and also, if the amount could be credited to some known head in the Government account, to make representations to the court or authority ordering its acceptance. No sums are to be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to Government on account of a demand not yet due should at once be finally carried to the proper Budget head, and may not be placed in deposit.

NOTE.—Government Promissory Notes or other security deposits (not being cash) received from revenue farmers or other contractors are not revenue, and must on no account be credited as revenue.

198. The treatment of the following items as deposits is prohibited:—

(a) No pay, pension, or other allowance should be placed in deposit on the ground of the absence of the payee or for any other reason; in a district office pay should not be drawn till the claimant appears.

1. This prohibition does not extend to the balance of the cheque for payment of Indian military pensioners.

2. When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only, and payment of his reputed share made, the balance being placed in deposit.

(b) No fines should be placed in deposit on the ground that appeal is pending; they should be credited at once to Government, and refunded, if necessary, on order of the appellate court. But compensation fines (including costs in criminal cases) due to an injured party, and not to Government, should be kept in deposit in cases subject to appeal till the period allowed for presenting the appeal has elapsed or if an appeal be presented, till it is decided; and then, the fines should either be paid to the rightful claimant, if claimed, or continue in deposit till the lapse under the ordinary rule.

(c) Refunds, whether of stamp or of other receipts, can be drawn only on the appearance and on the receipt of the person entitled to them, after

production of due authority; on no account may they be charged on the receipt of an official and lodged in deposit pending demand.

NOTE.—The following rules have been laid down for the payment of refunds of revenue credited or amounts deposited in cases where the amount involved does not exceed R100:—

(1) On receipt of a refund order passed by the Collector or other officer concerned, the Treasury Officer may at his discretion issue a notice (*a*) inviting the person to whom the refund is to be made to receive payment at the treasury, and (*b*) intimating that on failure to comply with the invitation within one month (or such longer period as may appear necessary) the amount of the refund will be remitted to the payee by postal money order at his expense.

(2) When the payee appears in person at the treasury, the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee who may then receive the payment personally or by a duly authorised agent or by money order at his own expense.

(3) When a money order is issued under clause (*b*) of the notice referred to in Rule 1 the purpose of the remittance should be briefly stated by the Treasury Officer on the acknowledgment portion of the money order form in continuation of the printed entry there "Received the sum specified above on—," sufficient space being left below the manuscript entry thus made, for the signature or thumb-impression of the payee. The amount of the money order should not be remitted in cash to the Post Office, but the Treasury Officer should send a money order form duly filled in together with a certificate that the amount of the order and the money order fee thereon have been credited to the Post Office in the treasury accounts by *per contra* transfer. The Post Office will accept the money orders on the authority of the Treasury Officer's certificate.

(4) On receipt of the money order acknowledgment duly signed by the payee, it should be attached to the usual receipt in Form 17 or 27, as the case may be, in which the full amount of the refund and the deduction made therefrom on account of the money order fee should be clearly shown; the receipt will then be disposed of in the usual way. The Account Department will accept such voucher with the money order acknowledgment as a valid receipt for the full amount of the refund entered therein.

199. (*a*) The net sale-proceeds of impounded cattle are to be kept in deposit for three months, and if no claim be made within that time, are to be credited to the proper account.

(*b*) The sale-proceeds of unclaimed property are not to be placed in deposit at all; under Act V of 1861, section 26, the property *itself* is to be kept for six months, but money realized by sale is at once (section 27) at the disposal of Government, and should be taken to credit of Law and Justice. Exception must, however, be made in the case of property left by persons dying intestate and without heirs, which civil courts will secure and hold for certain periods in accordance with the local law.

1. If unclaimed property be perishable and be sold because it cannot be kept, its proceeds should be held for six months in deposit, but the circumstances should be clearly stated under "Nature of deposit."

2. Money belonging to prisoners in jail should not be held for long terms by the Jail Department, but should be transferred at convenient intervals to the magistrate for deposit.

3. The Police Department should have no deposits; unclaimed property found by, or delivered up to, a police officer should be made over to the magistrate; proceeds of sales of old stores or other Government property should be paid into the treasury for credit to Government; no pay, reward, or other allowance payable to a police officer should be held undisbursed.

No. 266.

Page 86, Article 198.

(i) *Number the existing Note to this Article as* "Note 1" *and insert the words* "(other than Income-tax)" *after the word* "credited" *in line 2 of the Note.*

(ii) *Insert the following as Note 2 to this Article :—*

"NOTE 2.—The rules regarding refunds of Income-tax are given in Part IV of Appendix 2."

[C. A. C. I., 8th Edition, No. 266, dated 1st August 1923.]

No. 41.

Article 199—

For 'Law and Justice' *in lines 4 and 5 of clause (b) of this Article, substitute* 'Administration of Justice'.

(C. A. C., I., 8th Edition, Reforms List, No. 41—1-4-21.)

No. 222.

Page 86, Article 199(b), Rule 2—

Reconstruct this Rule as under :—

2. Money belonging to prisoners in jail should not be held for long terms by the Jail Department but should be paid into the treasury at convenient intervals.

[C. A. C., Vol. I, 8th Edn., No. 222, dated 1st April 1923.]

200. The funds of *quasi*-public institutions, even when aided by Government as dispensaries are, may not be placed in deposit without special sanction of Government. Nor can any jewels or other property received for custody and restoration in kind be brought on the deposit register, though the value be stated in money.

NOTE.—A single exception is made in a case where a district officer has to receive from an Indian State a sum of money to be paid out to certain claimants; if the money is paid in coin of a native mint, it may be credited in the deposit register at its reputed value; repayments, which will be in the same coin, being of course charged at the same value.

Revenue Deposits—Repayments.

201. (*a*) A person claiming refund of a deposit must produce an order of the court or authority which ordered acceptance of the deposit; this order the Treasury Officer will compare with the entry in the register of receipts, and, if the balance be sufficient, he will take the payee's receipt, make payment, and record it at once, under his initials, both in the register of repayments, Form 26, from which a daily total is carried to the cash book and in that of receipts, noting in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item, the Treasury Officer will endorse this fact on the order and return it to the person presenting it.

*(*b*) Earnest Money Deposits of the Forest and Military Departments will be refunded only under the authority of an order endorsed upon the original deposit receipt of the Treasury Officer, by the departmental officer in whose favour the deposit was made. It must be borne in mind that no part payment can ever be made. If, however, the departmental officer desires that the deposit, instead of being refunded, be carried to the credit of Government, he will return the receipt with this direction, whereupon the Treasury Officer will make the necessary transfer on the authority of this voucher.

NOTE.—When, at a treasury which banks with a branch bank, a deposit is repaid by an order on the bank, the entry in the register of receipts will be made when the order is issued and that in the register of repayments when the repayment is reported in the daily bank sheet.

Form of Voucher.

202. In order to avoid the inconvenience and risk which accompany the payment of money upon proceedings recorded in the vernacular languages, and to ensure caution in the issue of such orders, the Government has directed that every order issued by a court or office for the payment of money from a Government treasury shall be in English, unless the presiding officer is unacquainted with that language. If the disbursing officer does not understand English, and the officer ordering the payment does, the order for payment shall be both in the vernacular and in English.

NOTE.—Form 27 has been prescribed for the repayment order and voucher for deposits repaid.

Quarterly Certificate.

203. At the end of every quarter a certificate must be recorded on the extract register of receipts by every district officer not in personal charge of the treasury, or by a gazetted officer of the district staff (not being the Treasury Officer) selected by the district officer for the purpose, that he has personally carefully examined the register, and that the entries are made with the utmost care and regularity.

NOTE.—This examination is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of the transaction, but also that no moneys are unnecessarily placed in deposit, or allowed to remain there without good cause.

Clearance Register.

204. In April of each year, the outstanding balances in the Receipt Register of the second preceding year, which are not reported for lapse under Article 206, should be transferred to a Clearance Register in Form 28 with suitable changes in the headings, with a view to repayments during the next two years being recorded on it by the Account Office in the columns provided for the purpose. To this Clearance Register should also be transferred any items in the last preceding Clearance Register but one, that are for special reasons not allowed to lapse to Government under Article 206, while the bulk of the outstandings in it so lapse. Old items thus transferred from one Clearance Register to a second one should be carefully watched by the district officer, and must in ordinary course lapse at the end of the two years for which the latter is current. They cannot be allowed to be carried forward to a third Clearance Register without the special sanction of the Accountant General. In the district offices the repayment of items entered in a Clearance Register submitted to the Account Office should continue to be recorded in the original Receipt Registers. It is not intended that Clearance Registers should be used in district offices.

205. A certificate from the administrator of every personal ledger account (to the effect that the balance claimed by him is of a named amount, and detailing his outstanding cheques in order to explain the difference between his balance and that admitted by the Treasury Officer in his *plus* and *minus* memorandum) should be transmitted along with the Clearance Registers for other classes of deposits.

Lapses—Annual Account.

206. Deposits not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the year then closing, and all balances unclaimed for more than three complete account years will, at the close of March in each year, be credited to Government by means of transfer entries in the Accountant General's office. Of deposits or balances thus lapsing, the Treasury

No. 298.

Page 89, Article 206—

Insert the following as Note 3 to this Article :—

"NOTE 3.—In cases in which the lapsed deposits are creditable to provincial revenues, the provincial Governments may raise the limit of one rupee laid down in this Article to any amount not exceeding rupees five."

[C. A. C. I., 8th Edn., No. 298, dated 1-12-23.]

Officer must submit to the Accountant General, immediately after 31st March, a list in Form 29.

*NOTE 1.—Early in March the old registers of deposits should be taken up, and an extract made on ruled paper of those of each class which would, in ordinary course, whether from age or pettiness, lapse at the end of the month. This list should then be reviewed by the district officer, and any item, which in his opinion should not be so dealt with, should be struck out and *at the same time* (if it be an item lapsing from age) entered on the first page of the Clearance Registers for that class, full detail of the reasons why it is not to lapse being given in a covering memorandum. Similarly, if any item is repaid in the course of the month, it should be struck out of this list at the same time as the payment is entered in the registers of receipt and repayment. On the 31st March each of these lists should be again checked with the register of receipts, wherein its item should be marked off as having lapsed and been credited on 31st March, and the total of the list should be deducted in the *plus* and *minus* memorandum from balance shown at credit of the particular class of deposits, the list itself, signed by the district officer, being forwarded to the Accountant General. This duty may be delegated by the district officer to a gazetted officer of the district staff, not being the Treasury Officer.

NOTE 2.—In preparing the lapsed statement the items should be entered in chronological order, and separate totals should be given for deposits relating to different years.

207. Deposits credited to Government under Article 206 cannot be repaid without the sanction of the Accountant General, but this sanction will be given as a matter of course on ascertaining that the item was really received, was carried to credit as lapsed, and is now claimed by the person who might have drawn it any time before the lapse. The amount of a lapsed deposit refunded will, however, be charged in the cash book as a refund and not debited to deposits. But the payment of the deposit should be recorded in the district register of receipts, so as to guard against a second repayment.

208. The application for sanction will be made in Form 30. There must be a separate application for deposits repayable to each person, and it will be used as the voucher on which the payment is to be made and submitted to the Accountant General with the List of Payments in which it is charged.

Civil and Criminal Courts' Deposits.

209. (*a*) There are two methods in which the accounts of civil court and of criminal court deposits may be kept.

(*b*) In the first of these, each deposit is separately paid into and drawn from the treasury, upon documents passed by the presiding officer and setting forth the particulars necessary for the entries in the receipt register. In this case the registers of receipt and repayment are kept and the monthly and annual returns and lapsed lists submitted by the Treasury Officer in the manner above prescribed for revenue deposits, although the sets of registers and returns must all be kept separate from those of the revenue deposits. For these no further instructions are necessary.

NOTE.—This method is not desirable if the judge or magistrate is a separate officer from the district officer, and has to keep a separate set of deposit accounts for his own purposes.

210. According to the other method, the civil courts and magistrates merely bank with the treasury, remitting without detail their gross deposit receipts for credit in a personal ledger, and making repayments by cheques on the treasury which are taken to debit of the same personal account. These personal ledgers, and the corresponding accounts and returns, must be kept by Treasury Officers, in the form prescribed for personal deposits, but quite separate from those of personal deposits proper; and they will be designated as civil court or criminal court deposits.

NOTE.—The Treasury Officer, in sending as his vouchers the paid orders of the civil court, should attach them to a covering list showing the number and amount of each.

211. The object and effect of this arrangement is simply to relieve the Treasury Officers of responsibility for the *details* of the deposit transactions, not to abolish detailed record, but to confine it to the departmental office in which registers of receipts and payments must be kept up in the same form; and be worked on the same principle, as above prescribed for the Treasury Officer's accounts of revenue deposits. The civil court or magistrate in this case is responsible for the monthly detailed returns despatched to the Accountant General (although the vouchers are sent by the Treasury Officer), for the quarterly certificate, and for the Clearance Registers and statement of lapses,—*vide* Articles 203 to 207.

212. The civil court or magistrate will incorporate with his own accounts and returns the deposit items of his subordinate courts, as a Treasury Officer does those of subordinate treasuries. It may, however, be arranged that some subordinate courts should keep independent accounts and submit their returns direct to the Accountant General. Separate accounts will, of course, be kept for, and separate returns submitted by, the several Small Cause Courts.

NOTE 1.—Each transaction of receipt or payment of a civil and criminal court deposit must be initialled by—

(*a*) the Judge or Magistrate; or
(*b*) in the case of a High or Chief Court or a Judicial Commissioner's Court, by any gazetted officer of the court;
(*c*) in the case of a Small Cause Court, unless otherwise ordered by the local Government, by a Registrar appointed under section 13 of the Presidency Small Cause Courts Act, 1882 (XV of 1882), or under section 12 of the Provincial Small Cause Courts Act, 1887 (IX of 1887).

NOTE 2.—The *plus* and *minus* memorandum of the balance of deposits should be stated by the Judge or Magistrate upon the register of receipts transmitted to the Accountant-General.

213. In civil courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, etc.), the detailed control might, with the approbation of the chief judicial authorities, be left with the receiving court.

1. The receiving court, however, should record and deal with these petty deposits with the same care and formality as others. It should enter all in detail in a register of deposit receipts of the ordinary form, labelled "Sheriff's petty accounts," and repayment would be recorded in the similar separate register of repayments, both to be handled and attested like the general register. From these two separate registers daily totals would be carried into the general registers (though, of course, without numbers) and also into a

register of the personal ledger form in which a daily balance would be struck; monthly totals of receipts and of payments on Sheriff's petty accounts would be noted on the extracts from the general registers submitted to the Accountant General, and lapses periodically reported.

2. The detailed instructions regarding these petty deposits would be prescribed, whenever the system was permitted, by the chief judicial authority and the Accountant General in communication.

Agreement with Treasury.

214. When the different civil courts of a district bank with the civil treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a personal ledger account for each court, even though the deposit transactions of the subordinate courts be brought by a superior court in detail on its own registers.

215. (*a*) To prevent disagreement between the deposit figures reported to the Accountant General by civil courts and by Treasury Officers, it is necessary to arrange that the former shall report only completed transactions. A civil court does not usually receive money, but gives the intending depositor an order to the Treasury Officer to accept it; and so, though recording the issue of this order in a court register with sufficient detail, it will not bring the item on the deposit register till the Treasury Officer advises receipt. Similarly it will ascertain from the treasury at the close of the month which of its payment warrants have been cashed, and detail at foot of its extract register of repayments the warrants which are unpaid, deducting their total from the total of the extract.

(*b*) The Treasury Officer will furnish the court with a daily advice list of the sums received and paid, or advise the receipts and payments in a pass book as may be laid down by the Accountant General.

1. When it is inconvenient for a depositor to proceed to the treasury with the court's order to lodge his deposit, it may be received by the court, and by it afterwards forwarded to the treasury. Courts in the same town with a treasury or sub-treasury should make remittances daily; if at a greater distance, they should remit frequently at fixed intervals. Similarly, when it is inconvenient for a claimant to proceed to the treasury there to obtain repayment of a deposit, the Judge may pay him in cash, provided that there are in the court funds sufficient whether of current deposit receipts or of the office permanent advance.

2. In these cases, however, the gross receipts and payments taking place at the court must be shown as remitted to and from the treasury, and the payment be supported by the paid orders. If the receipts are in excess of the payments, the excess will be remitted in cash to the treasury; and if the payments are in excess of the receipts, the treasury will pay the excess to the court, which will thus recoup the permanent advance account.

3. No permanent advance should be given and held apart specially for the repayment of deposits; the office permanent advance may be augmented sufficiently.

216. When the list of lapses is made up by the Judge or Magistrate notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.

Personal Deposits—Repayments.

***217.** Withdrawals are made only on cheques signed by the responsible administrator which are current for three months from the date of issue.

Chapter 13.—Local Funds.

Explanation 218
Receipts and Payments . . . 219
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Explanation.

218. The expression "Local Fund" denotes—

(1) revenues administered by bodies which by law or rule having the force of law come under the control of Government, whether in regard to the proceedings generally, or to specific matters such as the sanctioning of their budgets, sanction to the creation or filling up of particular appointments, the enactment of leave, pension or similar rules;

(2) the revenues of any body which may be specially notified by the Government of India as such.

The transactions of Local Funds are not included in the public accounts.

NOTE 1.—The floating funds of a charitable endowment may, with the sanction of the local Government, be kept as a Local Fund

NOTE 2.—The creation of a Local Fund falling under clause (2) above requires the sanction of the Government of India in the Finance Department.

Receipts and Payments.

219. Municipalities are ordinarily obliged to place their funds in a Government treasury or a bank or branch bank used as a Government treasury, if there is one in or near the municipality.

220. The account of a Local Fund at the treasury is a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure.

1. This rule does not apply if the charges of any Local Fund are, under any special orders, drawn from the treasury on detailed bills in which case the gross amount will be charged by the Treasury Officer in the accounts, the deductions on account of income-tax, fund subscription, etc., being credited by transfer in distinct entries.

221. Service stamps may not be used by a Local Fund officer or any Government officer acting in a capacity connected with a Local Fund such as President or Secretary of a Local Fund Committee, but service labels may be used on the correspondence of a public officer acting as such, even though the correspondence may relate to the affairs of a Local Fund.

1. Telegraphic messages, the charges for which are to be borne by Local Funds, should be classed as Private and not as State.

Verification of Balances.

222. The balances at credit of each fund are verified at the end of the year by the Treasury Officer in communication with the Account-

No. 96.

Page 92, Chapter 13—Local Funds—

Insert the following as a new Article 220 A under the heading "Receipts and Payments":—

"220 A. No Local Fund is allowed to overdraw the balance at its credit, without obtaining beforehand a loan or a contribution to cover the overdraft either from the local Government or the Government of India.

[C. A. C., Vol. I, 8th Edn., No. 96, dated 15th October 1922.]

No. 250.

Page 92—

Article 220A (inserted by Correction No. 96, dated 15th October 1922)—

Insert before "contribution" *in line 2, the words* "a loan or"

[C. A. C., Vol. I, 8th Edn., No. 250, dated 1st July 1923.]

No. 97.

Page 93, Chapter 13—" Local Funds "—

Insert the following as a new Article 223 A under a new heading " Miscellaneous " : - -

" 223 A. Unless any of the following arrangements has been authorised by the Government, a Local Fund is required to pay in advance the estimated amount of charges to be incurred or cost of services to be rendered by Government on account of the Fund :—

(*a*) Payments as made by Government may be charged to the balances of the deposits of the Local Fund in Government books.

(*b*) Recovery from the Local Fund may be postponed till the time when Government has to make payment for the charges.

(*c*) Payments may be made as advances from Government funds in the first instance, pending recovery from the Local Fund.

1. In some provinces Local Funds have to pay for medicines supplied and their liability cannot be accurately known till the account of supplies has been received from the Military Department. In cases where such account is not likely to be received by 31st March, the Local Fund is required to pay during March the sum roughly estimated as the value of the medicines. Any over-recovery will be re-adjusted in the new year."

[C. A. C., Vol. I, 8th Edn., No. 97, dated 15th October 1922.]

ant General on the one side, and the officer or committee administering the fund on the other. The balance on the Accountant General's books is the balance acknowledged by the Government, and the Treasury Officer is required to follow it, and not the local accounts, as his standard.

Cantonment Funds.

223. The transactions of Cantonment Funds are accounted for in the same way as those of other Local Funds and an annual consolidated account, in duplicate, is submitted by the cantonment authorities to the Examiner or Inspector of Local Fund Accouuts.

* Chapter 14.—Powers of Sanction.

Classification of Charges 224
Powers of Sanction to Expenditure . 225
Write-off of Losses 227
Remission of Disallowances . . 228
Communication of Sanctions . . 229
Date of Effect of Sanction . . 232
Lapse of Sanction 233
Additional Grants and Reappropriations 234
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Classification of Charges.

224. Service payments on Government account are divided, so far as regards the sanction necessary to support them, into two main classes, Imperial and Provincial, the particulars of the division varying in the different provinces.

NOTE.—Schedules A and B of Annexure to Audit Resolution II of the Book of Financial Powers show the division of the General Revenue and Expenditure of Government between Imperial and Provincial.

Powers of Sanction to Expenditure.

225. All the most important general rules on the subject of the financial powers in respect of Imperial and Provincial expenditure, exercised by the Secretary of State, the Government of India, the local Governments and other authorities, are contained in the Book of Financial Powers.

226. Orders of the Government of India and other authorities making specific delegations of powers to lower authorities under these rules, are incorporated in the manuals of the Accountants General concerned.

Write-off of Losses.

227. (*a*) A provincial Government has power to write-off finally the irrecoverable value of stores or public money lost by fraud or the negligence of the individuals or other causes, but must report such losses to the Government of India when the loss exceeds ₹10,000 and falls upon ~~Imperial~~ revenues. It may also delegate to Heads of Departments or other subordinate authorities the power to write-off losses under this rule: provided that (1) the amount of the write-off in any individual case shall not exceed such maximum limit or limits, not higher than ₹1,000, as the Provincial Government may prescribe for each such subordinate authority, and (2) the loss does not disclose (*i*) a defect of system the amendment of which requires the orders of higher authority or (*ii*) serious negligence on the part of some individual officer or officers which might possibly call for disciplinary action requiring the orders of higher authority.

(*b*) A Department of the Government of India has power to write-off finally the irrecoverable value of stores or public money lost by fraud, etc., up to a maximum limit of ₹10,000 in any individual case. It may also delegate to Minor local Governments and Heads of Departments or

No. 42.

Article 224—

Substitute the following for this Article and the Note thereunder :—

"**224**. Service payments on Government account are divided into three classes—central, provincial, reserved and provincial transferred. The Devolution Rules and Schedules attached thereto show how this division is made."

(C. A. C., I., 8th Edition, Reforms List, No. 42—1-4-21.)

No. 43.

Article 225—

Substitute 'Central' *for* 'Imperial' *in line 2 and for* 'Book of Financial Powers' *at the end substitute* 'Devolution Rules, the rules regulating the power to sanction expenditure on provincial reserved and on central subjects and other orders of competent authority.'

(*C. A. C., I., 8th Edition, Reforms List, No. 43—1-4-21.*)

No. 223.

Page 94, Article 224 (as amended by correction No. 42, dated 1st April 1921), Line 2—

Delete the comma after the word "provincial"

[C. A. C. Vol. I, 8th Edn., No. 223, dated 1st April 1923.]

No. 44.

Article 227—

(*a*) *Substitute* 'Central' *for* 'Imperial' *in line 5. Insert after* 'provided that' *in line 7* 'if the loss falls on central revenues.'

(*C. A. C., I., 8th Edition, Reforms List, No. 44—1-4-21.*)

No. 224.

Page 94, Articles 225, 226. Reconstruct these articles as under :—

225. All the most important general rules on the subject of financial powers in respect of expenditure from Central Revenues, exercised by the Secretary of State, the Government of India, the Provincial Governments acting as agents of the Central Government, the minor local Governments, the Departments of Government of India and other authorities are contained in the Book of Financial Powers issued by the Government of India, and the delegations made under these rules to lower authorities are incorporated in the Manuals of the Accountants General concerned.

226. Cancelled.

[C. A. C., Vol I., 8th Edn., No. 224, dated 1st April 1923.]

No. 225.

Page 94, Article 227 (a)—

Line 1. After the words " Provincial Government " *insert* " acting as an agent of the Central Government ".

Lines 4 and 5. Delete the words " and falls upon central revenues ".

Line 7. Delete the words " if the loss falls on central revenues " *as inserted by Reforms list of Correction No. 44, dated 1st April 1921.*

[C. A. C., Vol. I, 8th Edn., No. 225, dated 1st April 1923.]

No. 350.

Page 94, Article 227 (a)—

For the words "A Provincial Government" in line 1 of the Article as corrected by correction slip No. 225, dated 1st April 1923 *substitute* the words "The Finance Department of a Provincial Government."

(C. A. C., Vol. I, No. 350, dated 1st December 1924.)

No. 287.

Page 95, Note at end of Article 227, as revised by Correction No. 262, dated 1st September 1923—

Substitute the following for this Note :—

"NOTE.—This Article applies also to losses of revenue and irrecoverable advances, but Provincial Governments acting as agents of the Central Government are not authorised to write off advances made from Central Revenues and all cases of write-off of such advances, whether irrecoverable or not, should be submitted to the Government of India for sanction. Remissions of irrecoverable advances to cultivators are governed by Article 151."

[C. A. C. I., 8th Edn., No. 287. dated 1-12-23.]

No. 262.

Page 95, Note at the end of Article 227 as revised by Correction No. 249, dated 1st July 1923—

Insert the following for this Note :—

NOTE.—This Article applies also to losses of Revenue, but not to irrecoverable advances made from Central Revenues. All cases of writes-off of advances made from Central Revenues, whether irrecoverable or not, should be submitted to the Government of India for sanction.

[C. A. C. I., 8th Edition, No. 262, dated 1st August 1923.]

No. 104.

Page 95, Article 228—

Insert the following as Rule 1 to this article :—

"1. A Department of the Government of India may exercise the power of remitting disallowances made by Audit Officers, if—

(1) the amount disallowed has been drawn by the Government servant concerned under a reasonable belief that he was entitled to it.

(2) In the case of disallowances made within six months of the date of payment—

(i) the overdrawal has not the effect of raising the emoluments of the Government servant so as to increase his pay beyond Rs. 12,000 in any year, and

(ii) the overdrawal has not been occasioned by delay in notifying a promotion or reversion".

[C. A. C., Vol. I, 8th Edn., No. 104, dated 15th October 1922.]

No. 45.

Article 228—

Cancel this Article, together with the heading above it and the notes thereunder.

(C. A. C., I., 8th Edition, Reforms List, No. 45 —1-4-21.)

No. 87.

Article 228, cancelled by Reforms List, dated 1st April 1921—

Insert Article 228 as under :—

228. The Governor General in Council or a local Government may waive the recovery of an amount placed under objection; but it is open to the Auditor General or an Accountant General to require that the action taken in any case shall be reported, as soon as possible, to the Committee on Public Accounts.

(C. A. C., Vol. I, 8th Edn., No. 87, dated 1st January 1922.)

No. 139.

Page 95, Article 228, Rule 1—

Insert the following after the words "A department of the Government of India" :—

", or a Provincial Government acting as the Agent of the Governor-General in Council,"

[C. A. C. I, 8th Edition, No. 139, dated 2-1-1923.]

No. 147.

Page 95, Article 228, Rule 1—

(1) *For* the first three lines of this rule as corrected by the correction slip No. 139, dated 2nd January 1923, *substitute* the following :—

1. A Department of the Government of India.

2. A Provincial Government acting as the Agent of the Governor General in Council.

3. The Chief Commissioner and Agent to the Governor General, North-West Frontier Province.

4. The Chief Commissioner and Agent to the Governor General, Baluchistan.

"1. The authorities noted in the margin may exercise the power of remitting disallowances made by Audit officers if ——."

(*ii*) *Insert the following as a sub-paragraph under this rule* :—

" These powers may also be exercised by the officers noted below provided that the yearly pay limit referred to in clause 2 (*i*) above does not exceed Rs. 1,500 in any individual case :—

The Chief Commissioner of Coorg and Resident at Mysore.

The Chief Commissioner of Ajmer-Merwara and Agent to the Governor General in Rajputana.

The Agent to the Governor General in Central India.

The Political Resident in the Persian Gulf.

[C. A. C., Vol. I, 8th Edn., No. 147, dated 1st April 1923.]

No. 249.

Page 95—

Reconstruct the Note at the end of Article 227 as follows :—

" NOTE.—This Article applies also to irrecoverable advances and losses of revenue."

[C. A. C., Vol. I, 8th Edn., No. 249, dated 1st July 1923.]

No. 226.

Page 95, Article 228 as introduced by correction No. 87, dated 1st January 1922.

Substitute " Provincial Government " *for* " local Government ".

[C. A. C., Vol. I, 8th Edn., No. 226, dated 1st April 1923.]

No. 355.

Page 95. Article 228, Rule 1, as corrected by correction slip No. 147, dated 1st April 1923.

Add the following to the list of officers below the sub-paragraph under this Rule :—

"The Agent to the Governor General in the States of Western India."

[C. A. C., I, 8th Edition, No. 355, dated 2nd January 1925.]

No. 358.

Page 95, Article 228, as introduced by correction No. 87, dated 1st January 1922—

Delete the words "or a local Government" *in line 1 and cancel correction slip No. 226, dated 1st April 1923—*

C. A. C., I., 8th Edition, No. 358, dated 2nd February 1925.]

No. 348.

Page 95, Chapter 14, Article 227 (b)—

Insert the following as Note 2 under this Article numbering the existing note as Note 1 :—

"NOTE 2.—Subject to the provisos mentioned in clause (*a*) of this Article, the powers of a head of a department under clause (*b*) have been delegated to the Central Board of Revenue to write off finally the irrecoverable value of stores or public money lost by fraud, etc."

(C. A. C., Vol. I, No. 348, dated 1st December 1924.)

No. 351.

Page 95, Article 228, Rule 1 as corrected by correction slip No. 147, dated 1st April 1923—

For the words "A Provincial Government" *against* item No. 2 of the authorities noted in the margin *substitute* the words "The Finance Department of a Provincial Government."

(C. A. C., Vol. I, No. 351, dated 1st December 1924.)

No. 301.

Page 95, Article 227—

Insert the following as Exception to clause (b) of this Article:—

" *Exception.*—The Chief Commissioners, Baluchistan and North-West Frontier Province, exercise the powers of a provincial Government as defined in clause (*a*) of this Article ".

[C. A. C., I, 8th Edn., No. 301, dated 2nd January 1924.]

No. 375.

Page 95. Article 227.

Insert the following as clause (c) under this Article re-lettering the existing clause (c) as "(d)" :—

"(c) Officers of the Income-tax Department have power to write off irrecoverable balances of income-tax demands as shown below :—

1. Commissioners of Income-tax	Unlimited powers.
2. Assistant Commissioner of Income-tax, Bombay City.	Ditto.
3. Assistant Commissioners of Income-tax (except the Assistant Commissioner of Income-tax, Bombay City).	Power to write off sums not exceeding Rs. 250 in each case.
4. Senior Income-tax officer, Bombay City.	Ditto.
5. Income-tax Officers (except Senior Income-tax Officer, Bombay City).	Power to write off sums not exceeding Rs. 50 in each case if empowered to do so by the Commissioner of Income-tax.

NOTE.—The above mentioned powers of the Commissioners of Income-tax in regard to the write off of irrecoverable demands of income-tax, are not shared by the Central Board of Revenue of the Government of India."

[C. A. C., Vol. I, No. 375, dated 1st May 1925.]

No. 354.

Page 95. Article 227—

Number the Note at the end of Article 227 as revised by correction slip No. 303, dated 1st February 1924, as Note 1 and insert the following as Note 2:—

"NOTE 2.—Provincial Governments may re-delegate to heads of Departments and Commissioners of divisions the power to write off advances made from Central revenues subject to a limit of Rs. 100 and the conditions specified in clause (*a*)."

[C. A. C., I, 8th Edition, No. 354, dated 2nd January 1925.]

No. 381.

Page 95, Article 228.

Insert the following as a sub-paragraph of rule 1 :—

'When a disallowance is remitted under this rule the reasons therefor should invariably be recorded by the remitting authority."

[C. A. C., Vol. I, 8th Edn., No. 381, dated 1-6-25.]

No. 380.

Page 95, Article 228.

In rule 1, clause (2) of this article, as introduced by correction No. 104, dated 15th October 1922, and amended by correction No. 147, dated 1st April 1923, make the following correction:—

For "six months" *read* "one year."

[C. A. C., Vol. I, 8th Edn., No. 380, dated 1-6-25.]

other subordinate authorities the power to write-off losses under this rule subject to the provisos mentioned in clause (*a*) of this article.

NOTE.—This rule does not apply to the Army and Railway Departments of the Government of India whose powers in this matter are regulated by separate orders.

(*c*) All sanctions to writes-off under this article should be communicated to the Accountant General who will scrutinise in each case and bring to notice any defect of system which appears to require attention.

NOTE.—This article applies also to irrecoverable advances.

Remission of Disallowances.

228. Provincial Governments and Departments of the Government of India have power of remitting, in the case of officers serving under them and without reference to the Government of India in the Finance Department, all disallowances by Audit Officers so far as they affect payments made more than six months before the date when they were challenged, provided they consider the amount to have been drawn by the officer, under a reasonable belief on his part that he was entitled to it. In the case of disallowances of payments made within six months from the date of payment they have similar powers to sanction remissions on the following conditions:—

(1) That the amount challenged was drawn by the officer under reasonable belief on his part that he was entitled to it.

(2) That the amount challenged was not an overdrawal occasioned by delay in notifying an officer's promotion or reversion.

(3) That the overdrawal does not evidence some defect in the system which should receive the notice of the Government of India.

(4) That the overdrawal has not—

(*a*) had the effect of raising an officer's emoluments in such a manner as to increase his salary beyond ₹9,600 per annum;

(*b*) involved other expenditure which under any specific rule requires the sanction of the Secretary of State.

The Audit Officer should bring to the notice of the Government of India cases in which he thinks that the intention of the rule is being misapplied.

In cases when the above conditions are not fulfilled the sanction of the Government of India in the Finance Department must be obtained which will be granted in the case of remissions challenged within six months, only when there are very strong reasons for making the concession.

NOTE 1.—Minor local Governments may exercise the power of a Provincial Government under this article except that the limit of salary for the purpose of condition 4 (*a*) is; in their case, ₹1,500 per annum only.

NOTE 2.—Local Governments and Departments of the Government of India may delegate their power under this article to Heads of Departments provided that (*i*) the limit of salary for the purpose of condition 4 (*a*) of the article shall not exceed ₹1,500 a year, and (*ii*) such power shall be exercised only in cases in which the Head of the Department has no immediate executive responsibility for the overdrawals, *e.g.*, it should not extend to members of his office establishment.

NOTE 3.—In the case of payments made in advance and subject to subsequent adjustment on production of final bills, documents or other information for the purpose of audit, the six months' limit dates from the submission of the final bill and not from the receipt of the advance.

Communication of Sanctions.

229. If an order sanctioning expenditure be sent to the Accountant General direct from a Department of Government other than the Financial Department and that department is not empowered to sanction the expenditure, the Accountant General will not refuse obedience, but will report to the Financial Department of the Government of India or of the Provincial Government, as the case may be, that such an order has been issued, and request that it may be communicated to him by the Financial Department in ordinary course.

230. Orders issued by Departments of the Government of India in the exercise of their own powers of sanction are issued direct to the Account Department without communication to the Finance Department.

Pensions and gratuities, however, are an exception; the orders granting them are sent to Finance Department for registration and despatch to the Accountant General except in the following cases:—

(*a*) Orders passed by the Foreign and Political and Revenue and Agricultural Departments, for the continuance of political pensions to the heirs of deceased pensioners or pensions in lieu of lapsed jagirs up to a limit of ₹5,000 a year, provided there is no departure from recognised rules of practice.

(*b*) Pensions and gratuities granted by the Public Works and Army Departments under Appendix I, Civil Service Regulations.

(*c*) Pensions of non-gazetted officers sanctioned by the officer having authority to fill up the appointment vacated by the retiring officer.

231. Sanctions accorded by Provincial Governments under Rules 10 (7), 10 (9) (*a*) and 10 (9) (*b*) of Annexure to Audit Resolution II in the Book of Financial Powers, other than those in which assignments of land revenue are treated as cash payments, should be communicated to the Audit Officer in a consolidated monthly return giving the following details:—

(*i*) When the sanction is given under Rule 10 (7) or clause (*b*) of Rule 10 (9), the value of the land or the amount of land revenue. The leases or contracts entered into under the Statutory Rules referred to in Rule 10 (7) should also be forwarded to the Audit Officer.

(*ii*) When the sanction is given under clause (*a*) of Rule 10 (9) a statement that the grants have been made under the ordinary revenue rules of the Province and involve no special concessions.

No. 289.

Page 96, Article 230, as amended by Reforms Correction No. 47, dated 1st April 1921—

Reconstruct this Article as under :—

230. (*a*) The powers of the Government of India, which are not delegated to any Department of that Government, vest in the Finance Department of that Government, and orders issued under such powers are communicated to the Audit Department by the Finance Department. If an order sanctioning expenditure be sent to the Accountant-General direct from a Department of the Government of India, other than the Finance Department, and that Department is not empowered to sanction the expenditure, the Accountant-General will not refuse obedience but will report to the Finance Department of the Government of India that such an order has been issued and request that it may be communicated to him by the Finance Department in ordinary course.

(*b*) Orders issued by Departments of the Government of India in the exercise of their own powers of sanction are sent direct to the Audit Department without communication to the Finance Department.

(*c*) If any orders have been issued by any Department of the Government of India, with the concurrence of the Auditor-General, it will be mentioned in the endorsement to the Accountant-General that the orders have been issued with the concurrence of the Auditor-General.

[C. A. C. I., 8th Edn., No. 289, dated 1-12-23.]

No. 46.

Article 229—

Substitute the following for this Article :—

229. The Audit department is entitled to receive a copy of an order sanctioning expenditure from the authority which is competent to accord that sanction. If the authority is the local Government of a Governor's province whether such a sanction should be communicated through the Finance Department of the Government is to be determined by the rules of business of the local Government.

"NOTE.—The functions of the Finance Department in Governors' provinces are defined in the Devolution Rules"

(*C. A. C., I., 8th Edition, Reforms List, No. 46—1-4-21.*)

No. 47.

Article 230—

Substitute the following for this Article :—

230. The procedure for the communication to audit officers of sanctions accorded by the Governor General in Council or by any Department of the Government of India is set out in rule 11 of the rules framed under section 96-D (1) of the Government of India Act.

(C. A. C., I., 8th Edition, Reforms List, No. 47—1-4-21.)

No. 48.

Article 231—

Substitute the following for this Article:—

231. "Sanctions accorded by the Government of India and the Provincial Governments to grants of land and alienations of land revenue other than those in which assignments of land revenue are treated as cash payments should be communicated to the audit officer in a consolidated monthly return giving the details necessary for enabling the audit offices to audit the sanctions accorded."

(C. A. C., I., 8th Edition, Reforms List, No. 48—1-4-21.)

No. 227.

Page 97, Article 232—

For the words " or of a " *in line* 4, *substitute* " or a sanction relating to central subjects, of a ".

[C. A. C., Vol. I, 8th Edn., No. 227, dated 1st April 1923.]

No. 49.

Articles 234 and 235—

Substitute the following for these Articles :—

234 (*a*) An excess over a grant voted by a legislature requires the vote of that legislature ;

(*b*) Re-appropriations within a grant voted by a legislature are regulated—

(1) in the case of provincial expenditure, by the provisions in the Devolution Rules and the delegations made thereunder, and

(2) in the case of central expenditure, by the rules made by the Governor General in Council.

235. In the case of non-voted expenditure the sanction required for excess over a grant provided in the Budget will, in the case of Governors' Provinces, be determined by the provisions of the Devolution Rules ; while in the case of provincial expenditure in Burma and of central expenditure the powers of sanction will be determined by the orders of the authority fixing the grant.

(C. A. C., I., 8th Edition, Reforms List, No. 49 —1-4-21.)

NOTE.—Sanctions accorded by the Government of India under Rules III (9), III (9A) (a), and III (9A) (b) of Audit Resolution I are communicated by them direct to the Audit officers concerned.

Date of Effect of Sanction.

232. Unless otherwise expressly ruled or unless the contrary appears from the context, a sanction of the Secretary of State takes effect from the date of receipt of the orders by the Government of India, and a sanction of the Government of India or of a local Government or other authority has effect from the date of the orders conveying the sanction.

Lapse of Sanction.

233. A sanction for any fresh charge which has not been acted on for a year must be held to have lapsed, unless it is specifically renewed.

NOTE.—This article does not apply to a case where an allowance sanctioned for an appointment or a class of officers has not been drawn by a particular incumbent of the appointment or a particular set of officers, nor does it apply to additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by proper authority.

Additional Grants and Reappropriations.

234. Applications for additional grants or reappropriations should be made and sanction of competent authority obtained before the close of the year. If expenditure not provided for in the estimates has to be incurred, the application for the additional grant or reappropriation required to meet it, should be made before the expenditure is incurred, unless the excess is trifling or could not be foreseen before the close of the year.

Excesses over Grants.

235. (a) All excesses not covered by reappropriation or additional grant will be reported to the Government of India through the Comptroller and Auditor General's Audit and Appropriation Report.

(b) All excesses over the aggregate Imperial and Provincial grant, respectively, under each major head, after taking into account additional grants and re-appropriations sanctioned before the close of the year will be separately exhibited in the Audit and Appropriation Report.

(c) Excesses over Provincial grant, provided the aggregate grant for Provincial expenditure has not been exceeded, and also excesses over Imperial grant under the heads mentioned in Rule 25 (2) of Annexure to the Provincial Audit Resolution II in the Book of Financial Powers, provided the total of the Imperial grants for all those heads has not been exceeded, may be sanctioned by the local Government. The orders of the local Government should be passed, and any necessary explanations offered, in time to permit the Comptroller and Auditor General to refer to them in his Audit and Appropriation Report which is due for issue on or about the 15th April of the second year succeeding that to which it relates.

Chapter 15.—Service and Other Funds.

General Rules . . . 236
Provident Funds 247
Indian Civil Service Family Pension Regulations 248
Bombay Uncovenanted Service Family Pension Fund . . . 252
Hindu Family Annuity Fund and Bengal Christian Family Pension Fund 254
National Health Insurance Contributions 255

General Rules.

236. Subscriptions to a Service or Provident Fund of Government can be received from such Government servants as are either required or permitted by the rules of the Fund to subscribe to it, the recoveries being made ordinarily by deduction from pay bills.

1. This rule applies also to Service Funds for Military Officers, *e.g.*, the Indian Military Service Family Pension Regulations and the Queen's Military Widows Fund.

237. Subscriptions to the other funds named below may be received only under the special instructions of the authorities of the Fund received through the Accountant General:—

Postal Insurance and Life Annuity Fund.
Bengal Uncovenanted Service Family Pension Fund.
Bombay Uncovenanted Service Family Pension Fund.
Bengal and Madras Service Family Pension Fund.
General Family Pension Fund.
Hindu Family Annuity Fund.
Bengal Christian Family Pension Fund.

In the case of the General Family Pension Fund, subscriptions are ordinarily payable in cash. Recoveries from pay and pension bills should be made in all other cases, but this method of recovery is permissible in respect of the Hindu Family Annuity Fund and the Bengal Christian Family Pension Fund only when the subscribers prefer it to payment in cash (Article 239).

238. The subscriber is himself responsible for seeing that proper deduction is made from his bills, though, for his convenient, it has been ruled (*vide* Article 43) that the responsibility for making the necessary deductions regularly and correctly devolves upon the drawers of the bills.

239. Subscriptions in cash are ordinarily payable only to the authorities of the Fund, but in the following cases, cash if tendered, may be received at treasuries:—

(*a*) Indian Civil Service Family Pension Regulations.
(*b*) Civil Engineers' Provident Fund.
(*c*) Hindu Family Annuity Fund.
(*d*) Bengal Christian Family Pension Fund.

No. 283.

Page 98, Table of Contents of Chapter 15—

Insert " General Family Pension Fund " *before the words* " Hindu Family Annuity Fund " *in the heading of this Article.*

[C. A. C. I, 8th Edition, No. 283, dated 1-11-23.]

No. 252.

Page 99, Article 241—

Reconstruct this Article as under :—

241. In cases in which the subscription is a percentage on the rate of pay, the subscriber, if in foreign service under the new rules in force from the 1st of January 1922, should subscribe on the pay drawn by him in foreign service, but if the foreign service is under the old rules which were in force prior to the 1st of January 1922, the subscription should be calculated upon "assumed pay" in the case of foreign service of the first kind and upon "actual sanctioned salary" in the case of foreign service of the second kind.

[C. A. C., Vol. I, 8th Edn., No. 252, dated 1st July 1923.]

No. 271.

Page 99, Article 243.

Delete the words "or, in the case of the Indian Civil Service Funds, of the Accountant-General, Central Revenues," *in lines 6 to 8.*

[C. A. C. I., 8th Edition, No. 271, dated 1st August 1923.]

(*e*) Bengal Uncovenanted Service Family Pension Fund.
(*f*) Bombay Uncovenanted Service Family Pension Fund.
(*g*) General Family Pension Fund (*see* Article 237).

1. Subscriptions to the Bengal and Madras Service Family Pension Fund may be received in cash at treasuries only when permitted by the Accountant General, Central Revenues.

2. Premia or subscriptions to the Postal Insurance and Life Annuity Fund should, in no circumstances, be received in cash at the treasury, payment in cash being permissible only at Post Offices.

240. A subscriber to a Fund, when paying his subscription, whether his subscriptions to the Fund are recovered by deduction from bills, or paid in cash, must specify the number of his account or of his policy, as the case may be, and give all necessary particulars, and when the subscription is paid for the first time, he should further quote the rule or special authority under which the subscription may be received from him.

241. In cases in which the subscription payable is a percentage on the rate of pay, the subscriber, if in foreign service under the rules in force prior to the 1st of April 1921, should subscribe on his "assumed" pay.

242. When a subscriber to any Fund whose subscriptions are realised by deduction from bills is transferred to another district, the fact that he is subscribing to the Fund should be certified in his last-pay certificate by noting thereon the amount recoverable monthly and the number of his account or policy.

1. When a subscriber to the Postal Insurance and Life Annuity Fund is transferred to another audit circle, notice of transfer should be given to the Audit Officer concerned and to the Accountant-General, Posts and Telegraphs, through the local Accountant General.

243. Advances from the General Provident Fund may be drawn from the treasury in accordance with the rules of the Fund. With this exception, no payment on account of any Fund, whether as a refund of a subscription overpaid or as a repayment of the whole or a part of the amount accumulated to the credit of the subscriber, can be made without the express authority of the Accountant General ~~or, in the case of Indian Civil Service Funds, of the Accountant General, Central Revenues~~.

1. Payment, when authorised, will be made only on the personal receipt of the depositor, or, when he is absent from India, on that of his duly authorised agent. In the event of his death, payment should be made only to his legal representative.

244. When a subscriber to one of the Service or Provident Funds of Government is about to retire and under the rules of the Fund the money lying at his credit becomes payable on retirement, he should place himself in communication with the Account Officer of the Fund, giving the date of his retirement and requesting that steps may be taken to close his account and pay him the amount due. The Account Officer being satisfied of the correctness of the date should then ask the Treasury Officer who disburses the subscriber's salary to intimate to him

the final payment of fund subscription and when this has been done, should arrange for payment of the amount at credit of the officer.

245. Subscribers to the Postal Insurance and Life Annuity Fund, who have retired from the service and whose pensions are to be paid in India, are allowed the option of deducting their premia or subscriptions from pension bills. The Audit Officer issuing the Pension Payment Order will in such cases note the amount of the monthly deduction on the Pension Payment Order. The insured person, however, will be personally responsible for entering the correct amount to be deducted in his pension bill; and if he fails to do this on any occasion, it will be open to him to pay the amount into the Post Office.

246. A detailed list of the subscriptions realised in cash on behalf of each fund (and in Madras of all subscriptions whether realised in cash or by deduction from pay bills) showing the date and amount of each receipt and the name of the person on whose behalf it is paid in, will be submitted by the Treasury Officer with the cash account. This list will be a copy of a register maintained in the treasury.

NOTE.—Except in the case of the Bengal and Bombay Uncovenanted Service Family Pension Funds, an important difference with regard to interest is made between subscriptions paid by deduction from pay-bills and subscriptions paid in cash, no interest being allowed for the month of payment on cash subscriptions received after the 4th of the month, whereas subscriptions deducted from a bill bear interest as though they had been received on the 1st of the month. In the certified list of subscriptions, therefore, in Madras, care must be taken to show the two classes in separate money columns, and also to separate the two amounts in crediting the receipt (in the account current with Central Revenues) for final adjustment to credit of the fund account.

Provident Funds.

247. (*a*) The rules for the General Provident Fund are given in the separate pamphlet issued by the Government of India in the Finance Department.

(*b*) The following Provident Funds which were in existence prior to the opening of the General Provident Fund in 1909, have been closed to future entrants into Government service:—

(1) Police Officers' Provident Fund.
(2) Forest Officers' Provident Fund.
(3) Civil Veterinary Department Officers' Provident Fund.
(4) Northern India Salt Revenue Officers' Provident Fund.
(5) Financial Department Officers' Provident Fund.
(6) Opium Department Officers' Provident Fund.
(7) Civil Engineers' Provident Fund.

Indian Civil Service Family Pension Regulations.

248. Subscriptions should be recovered from all European Covenanted Civil Servants, from all non-Europeans admitted to the service in or after the year 1914 and from such other non-Europeans as have been specially permitted to subscribe.

No. 228.

Page 101, Article 249—

Delete this Article.

[C. A. C., Vol. I, 8th Edn., No. 228, dated 1st April 1923.]

No. 335.

Page 101, Articles 250 and 251—

Substitute the following for these Articles :—

"**250**. Donations and disparity fines are payable on marriage; these vary according to age and will be advised by the Accountant General, Central Revenues on receipt of the intimation of the subscriber's marriage. Donations and disparity fines may be paid in one sum, or in 12 equal monthly instalments. If paid in instalments interest on the unpaid portion will be levied at the rate of 5½ per cent. per annum. The balance of any contribution due at an officer's death will be recovered rateably, without further interest, from the pensions of his widow and orphans in four quarterly instalments."

NOTE.—The Government of India has ruled that a subcriber may pay his donation in fewer instalments than 12 and may also pay a number of instalments together, before they are due. In such cases interest is calculated only on the unpaid balances due.

[C. A. C. I., 8th Edn., No. 335, dated 1-8-24.]

No. 336.

Page 101—

Insert the following as a new Article 251 :—

"**251.** Donations and disparity fines become due from the date of marriage. Interest at the rate of 5½ per cent. per annum is charged on sums which have not been paid within one month from the date on which they become due."

[C. A. C. I., 8th Edn., No. 336, dated 1-8-24.]

No. 229.

Page 101, Article 252 (iii)—

Substitute "in departments under the Central Government" *for* "by the Government of India in Imperial Departments".

[C. A. C., Vol. I, 8th Edn., No. 229, dated 1st April 1923.]

249. The present rates of monthly subscriptions are shown in Appendix No. 11D of the Civil Service Regulations. The subscriptions are required whether pay is drawn or not, and whether the subscriber is on furlough or in service.

250. Donations and disparity fines are payable on marriage; these vary according to age and will be advised by the Accountant General, Central Revenues, on receipt of the intimation of the subscriber's marriage.

251. Donations and disparity fines may be paid in one sum, or in 12 equal monthly instalments. If paid in instalments, interest on the unpaid portion will be levied at the rate of 4 per cent. per annum. The balance of any contribution due at an officer's death will be recovered rateably, without further interest, from the pensions of his widow and orphans in four quarterly instalments.

NOTE.—The Government of India has ruled that a subscriber may pay his donation in fewer instalments than 12 and may also pay a number of instalments together, before they are due. In such cases interest is calculated only on the unpaid balances due.

Bombay Uncovenanted Service Family Pension Fund.

252. The following classes of persons, not being members of the Indian Civil Service, or of the Army, and not being subscribers to the Bengal Uncovenanted Service Family Pension Fund, or the Bengal and Madras Service Family Pension Fund, may become subscribers to the Bombay Fund:—

(*i*) All persons in the service of Government employed on civil duties in public offices within the Bombay Presidency without distinction of creed or country and whose service qualifies for pension from Government.

(*ii*) Persons originally of the above class receiving pensions from Government.

(*iii*) Persons employed by the Government of India in Imperial Departments (such as the Postal and Telegraph Department, the Great Trigonometrical Survey Department, the Public Works Department, the Military Works Services, and the Civil and Military Accounts Departments) whose service qualifies for pensions from Government, whose employment is not restricted to any particular province, but who are liable to serve in any part of India.

(*iv*) Persons employed in Local Fund Offices within the Bombay Presidency, whose service qualifies for pension from the General Revenues.

253. New subscribers are admitted subject to the sanction of the Accountant General, Bombay, and a copy of such sanction is, when accorded, forwarded to the Audit Officer concerned, who will communicate it to the Treasury Officer, or other disbursing officer who is to receive the subscriptions. Subscriptions may, however, pending the

receipt of such sanction, be received from any person who is not manifestly excluded from subscribing by the terms of Article 252. If the sanction is not received within three months from the commencement of the subscription, a report should be made by the Treasury Officer to the Audit Officer, who will send it on to the Accountant General, Bombay, if necessary.

Hindu Family Annuity Fund and Bengal Christian Family Pension Fund.

254. It must be distinctly understood that Government exercises no supervision over the management of these funds and is in no way responsible for their solvency.

†National Health Insurance Contributions.

255. Under the provisions of the English National Health Insurance Act a contribution of $1\frac{1}{2}d.$ per week is recovered from all British soldiers serving in India and an equal sum is paid by Government on their behalf.

NOTE.—The term "British soldiers" includes warrant and non-commissioned officers and men employed ex-regimentally in Civil or Military Departments in India.

256. In the case of the soldier's own contribution, the amount should be recovered by deduction from his salary. In the pay bill the contribution should be shown in a separate column, like other fund deductions, against each individual, and the total amount thus deducted in a bill should be credited to 'His Majesty's Indian Government in London,' under a special head "National Health Insurance Contributions." As regards the contribution payable by the Government of India, a separate statement should be prepared showing the contributions (equal to the amounts recovered in the pay bill) of all men included in each pay bill and it should be attached to the pay bill presented at the treasury or to the pay bill discharged by departmental officers from funds obtained on cheques. The Account Officers concerned will adjust this amount to the credit of His Majesty's Indian Government in London by debit to the Military Department. The debit should be supported by the separate statement referred to above.

257. The amount of the Government contribution should be calculated as follows: $1\frac{1}{2}d.$ multiplied by the number of Mondays in each month. When pay is drawn for any portion of a week (commencing Monday) the contribution from Government as well as from the soldier will be recovered in full. No contributions are payable for any week (commencing Monday) for which no pay is drawn.

258. Sterling amounts will be coverted into Indian Currency at the rate prescribed for Government remittances.

† The general rules of this chapter do not apply to these contributions.

No. 282.

Page 102, Article 254—

Insert "General Family Pension Fund" *before the words* "Hindu Family Annuity Fund" *in the heading of this Article.*

[C. A. C. I, 8th Edition, No. 282, dated 1-11-23.]

No. 416.

Page 102, Article 258.

Insert a comma after the word "relates" in line 6 of this article.

[C. A. C., Vol. I, 8th Edn., No. 416, dated 1-6-25.]

Page 102, Chapter 15, Articles 255 to 259A—

For the existing Articles 255 to 259A substitute the following :—

"**255**. The National Health Insurance contribution of 4½*d.* per week per man is payable by the Indian Government on behalf of all British soldiers employed in India and an annual payment is made by the India Office at 19*s.* 6*d.* per head, on the basis of the average monthly strength of British soldiers in India. The total amount paid by the India Office is charged in the Home accounts to Military services. The contribution in respect of soldiers employed extra regimentally in departments other than the Military Department are credited in India to the Military Department as described in the following Articles.

NOTE.—The term "British soldiers" includes warrant and non-commissioned officers and men employed extra regimentally in civil or Military Department in India.

256. The officer who draws the pay of a British soldier employed extra regimentally should attach a statement to the pay bill showing the name of the contributor, the period for which the contribution should be adjusted, and the amount of the contribution.

257. The amount of contribution should be calculated as follows :—

4½*d.* multiplied by the number of Mondays in each month. When pay is drawn for any portion of a week (commencing Monday) the contribution is to be adjusted in full. No contribution is adjustable for any week (commencing Monday) for which no pay is drawn.

258. The Account Officer concerned will adjust the contributions for the month to the credit of the nearest Controller of Military Accounts by debit to the department in which the soldier is employed. Sterling amounts of the contribution will be converted into Indian Currency at the market rate of exchange on the first of the month following that to which the contribution relates based on the Calcutta Banks' selling rates for demand drafts on London as notified weekly by the Controller of the Currency.

National Health and Unemployment Insurance Stamps.

259. A small stock of National Health Insurance Stamps as well as of Unemployment Insurance Stamps will be maintained at the Shipping Master's office, Bombay, Central Stamps Depôt, Karachi, the treasuries at Aden and at Calcutta and the local Stamp Depôt at Rangoon for sale to the Masters of the British vessels trading abroad and touching at these Ports.

(C. A. C., I, 8th Edn., No. 324, dated 1st June 1924.)

No. 121.

Chapter 15, Page 103—

Under a new heading "Unemployment Insurance Stamps" *insert the following as a new Article 259-A:—*

"**259-A**. A small stock of Unemployment Insurance Stamps will also be maintained at the treasuries referred to in Article 259 for sale to the Masters of British vessels."

[C. A. C. I, 8th Edition, No. 121, dated 2-1-1923.]

259. A small stock of National Health Insurance Stamps will be maintained at the Treasuries at Bombay, Karachi, Aden, Calcutta and Rangoon for sale to the Masters of British vessels trading abroad and touching at these ports.

APPENDIX 1.

[See Chap. 3, Art. 42.]

Model** Form of Bond of Indemnity for drawing Leave Allowances, etc.

THIS Indenture made between
Banker and Army Agent
carrying on business as a Banker and Army Agent under the style or firm of
of the one part and the Secretary of State for India in Council of the other part.

Whereas the said Messrs. as such Bankers and Army Agents as aforesaid have been in the habit of receiving from the Accountant General payment of the sums from time to time payable to their customers by way of pay, pension or allowances under one or more of the several services or funds specified in the schedule annexed hereto upon production at the time of each such payment of a certificate to the effect that the person on whose behalf such payment was claimed was then alive. And whereas in order to save time and expense in obtaining payment of such sums the Government of India has agreed to dispense with the production of the said certificates upon the terms and conditions hereinafter contained and the said has agreed to enter into the Covenants on his part hereinafter contained. Now this Indenture Witnesseth that in pursuance of the said Agreement and in consideration of the premises he the said hereby† Covenants with the Secretary of State for India in Council that so long as the production of the certificates hereinbefore referred to shall be dispensed with the said firm of will within seven days from the time when the said firm shall have received notice of the death of any customer for the receipt of or on whose behalf they may have received any such pay, pensions or allowances as are hereinbefore referred to communicate the date of such death to the Accountant General for the time being and further that the said firm will immediately after the expiration of the said period of seven days repay and refund to the Secretary of State for India in Council for the time being so much of any moneys which may have been received from the Accountant General for the time being on behalf of any customer as shall be in excess of the amount of the pay, pension, or allowances to which such customer was entitled up to the date of his decease and further that in the event of any change in the constitution of the said firm by the death or retirement of any one or more of the partners the surviving or continuing partners or partner shall forthwith communicate such change and the names or name of any new partner or partners to the Accountant General for the time being. Provided lastly and it is hereby agreed and declared that the expressions "the firm of " and "the said firm" shall signify and extend to as well the said as also any other person or persons who may for the time being constitute the said firm. In witness whereof the said has hereunto set his hand and seal the day and year first above written.

The schedule above referred to—

Indian Navy Retired Pay. Indian Marine Furlough and Retired Pay. Bengal Pilot Service Furlough and Retired Pay. Military Furlough Pay, Bengal, Madras, Bombay. Military Retired Pay, Bengal, Madras, Bombay, including Temporary half pay.

Military Fund, commonly called Lord Clive's Fund, only so far as officers are concerned, Bengal, Madras and Bombay Medical Retiring Funds Annuities. Covenanted and Uncovenanted Civil Service Absentee Allowances, Bengal, Madras, Bombay. Covenanted and Uncovenanted Civil Service Pension Allowances, Bengal, Madras, Bombay. Civil Service Fund Annuities, Bengal, Madras, Bombay. Miscellaneous Pay and Pensions (chargeable to Indian Revenues).

** In this firm there is only one partner; if there are more, the necessary alterations should be made.
† If there are two partners, the words "jointly and severally" should be inserted here.

*APPENDIX 2.

[See Chap. 3, Art. 46.]

Extracts from the Income-tax Act (VII of 1918), as amended by Act IV of 1919, with supplementary notes and instructions.

Short title.

1. (*1*) This Act may be called the Indian Income-tax Act, 1918.

Extent.

(*2*) It extends to the whole of British India, including the Sonthal Parganas, and applies also within the dominions of Princes and Chiefs in India in alliance with His Majesty to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor-General in Council in that behalf, and to all other servants of His Majesty in those dominions.

NOTE 1.—The Act applies in Indian States to all persons in the service of Government, whatever their nationality. It applies in Indian States to persons in the service of a local authority established in the exercise of the powers of the Governor-General, only if they are British subjects or servants of Government lent to the local authority.

NOTE 2.—The Act has been extended by notification to British Baluchistan, in so far as it relates to the assessment and collection of income-tax on salaries received by persons who are in the service of, and paid by or on behalf of, Government or of a local authority established in the exercise of the powers of the Governor-General in Council.

NOTE 3.—The salaries of Government officers serving outside India are not liable to income-tax unless they are drawn or otherwise received in British India. (See section 31 of the Act.)

NOTE 4.—Frontier Agency tracts and ceded areas are included in the term "dominions of Princes and Chiefs in India in alliance with His Majesty."

NOTE 5.—The salary and allowances paid by a State in India during the period of deputation to any person deputed by the State for training in British India have been exempted from income-tax.

Definitions.

2. (*2*) "Assessee" means a person by whom income-tax is payable and includes a firm and a Hindu undivided family.

(*4*) "Chief revenue authority" means the Board of Revenue or the Financial Commissioner in provinces where these authorities exist, and in any other case such authority as the local Government may declare to be the Chief Revenue authority for the purposes of this Act;

(*5*) "Collector" includes any officer whom the local Government may appoint to exercise or perform all or any of the powers or duties conferred by this Act on a Collector, and means in relation to any assessee carrying on business, the Collector of the place where the principal place of business of such assessee is situate, and in relation to any other assessee the Collector of the place where such assessee resides.

(*6*) "Commissioner" includes any officer whom the local Government may appoint to exercise or perform all or any of the powers or duties conferred by this Act on a Commissioner.

(*8*) "Local authority" includes any person legally entitled to the control or management of any municipal or local fund.

CHAPTER I.

TAXABLE INCOME.

Application of Act.

3. (*1*) Save as hereinafter provided, this Act shall apply to all income from whatever source it is derived if it accrues or arises or is received in British India, or is, under the provisions of this Act, deemed to accrue or arise or to be received in British India.

No. 152.

Pages 106—112, Appendix 2.

Substitute the following for this Appendix :—

APPENDIX 2.

(SEE ARTS. 44—46.)

PART I.

Extracts from the Indian Income-tax Act, 1922 (XI 1922), with supplementary notes and instructions.

1. (*1*) This Act may be called the Indian Income-tax Act, 1922. **Short title, Extent and Commencement.**

(*2*) It extends to the whole of British India, including British Baluchistan, the Sonthal Parganas, and applies also within the dominions of Princes and Chiefs in India in alliance with His Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in Council in that behalf, and to all other servants of His Majesty in those Dominions.

NOTE 1.—The Act applies in Indian States to all persons in the service of Government, whatever their nationality. It applies in Indian States to persons in the service of a local authority established in the exercise of the powers of the Governor General in Council only if they are British subjects or servants of Government lent to the local authority.

NOTE 2.—The pay and allowances of Government officers serving outside British India are not liable to income-tax unless they are drawn or otherwise received in British India. (See section 40 of the Act.)

NOTE 3.—Frontier Agency tracts and ceded areas are included in the term "dominions of Princes and Chiefs in India in alliance with His Majesty."

2. (*2*) "Assessee" means a person by whom income-tax is payable. **Definitions.**

(*7*) "Income-tax Officer" means a person appointed to be an Income-tax Officer under Section 5.

(*9*) "Person" includes a Hindu undivided family.

(*10*) "Prescribed" means prescribed by rules made under this Act.

(*11*) "Previous year" means

(*a*) the twelve months ending on the 31st day of March next preceding the year for which the assessment is to be made.

(*15*) "Total income" means total amount of income, profits and gains from all sources to which this Act applies computed in the manner laid down in section 16.

CHAPTER I.

CHARGE OF INCOME-TAX.

Charge of Income-tax.

3. When any Act of the Indian Legislature enacts, that income-tax shall be charged for any year at any rate or rates applicable to the total income of an assessee, tax at that rate or those rates shall be charged for that year in accordance with and subject to the provision of, this Act in respect of all income, profits and gains of the previous year of every individual.

Application of Act.

4. (*1*) Save as hereinafter provided, this Act shall apply to all income, profits or gains, from whatever source derived accruing or arising or received in British India or deemed under the provisions of this Act to accrue or arise or to be received in British India.

(*3*) This Act shall not apply to the following classes of income :—

(*ii*) Any income of a religious or charitable institution derived from voluntary contributions and applicable solely to religious or charitable purposes.

(*iv*) Interest on securities which are held by, or are the property of, any Provident Fund to which the Provident Funds Act, 1897, applies, or any Provident Insurance Society to which the Provident Insurance Societies Act, 1912, is, or, but for an exemption under that Act, would be applicable.

(*v*) Any capital sum received in commutation of the whol or a portion of a pension, or in the nature of consolidated compensation for death or injuries, or in payment of any insurance policy, or as the accumulated balance at the credit of a subscriber to any such Provident Fund.

(*vi*) Any special allowance, benefits or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.

NOTE 1.—Two conditions have to be fulfilled before the exemption specified in this clause can apply. The expenses incurred by the employé must be wholly and necessarily incurred in the performance of his duties as an employé, and the allowances or perquisites must have been granted by the employer with the set purpose of meeting the extra expense thus caused to the employé, and that extra expense only. It is thus a question of fact in each case whether a house rent allowance or the value of rent free quarters is exempt from the tax, but the following examples will serve to indicate the lines on which the decision should be made :—

(*a*) A currency officer is granted rent free quarters in his currency office. Even though his residence in that office is necessary for the proper performance of his duties, he will be liable to the tax on the value of his rent free quarters, since he would in any case have had to provide himself with a residence, and the perquisite does not therefore meet expenses wholly incurred in the performance of the duties of an office or employment of profit.

Government office has its headquarters in Bombay, but proceeds for some months in the year elsewhere, and grants its ministerial establishment house-rent allowances or rent-free quarters in the place to which it proceeds with the specific object of providing for the maintenance of a second and from the point of view of the grantees, unnecessary residence in order that they may perform their duties there. The allowance or the value of rent-free quarters will be exempt from income-tax.

No. 356.

Appendix 2, Chapter III.

Substitute the following for Note 1 below Section 7 :—

"Rewards for passing language examinations are not taxable unless, by the conditions of his employment, the assessee is compelled to pass the examination. Where they are taxable, they are taxable as salaries and tax should be deducted at source.

In regard to examiners' fees, if the conduct of the examination is part of the assessee's duties, the position is the same as in regard to rewards for passing an examination. Even if it cannot be said that the assessee is under any obligation to do the work for which the fees are paid, the fees will be liable to tax if the work done can be regarded as incidental to the exercise of the assessee's profession, occupation or vocation, but in the latter case they should be taxed as "Income from other sources".

[C. A. C., I, 8th Edition, No. 356, dated 2nd January 1925.]

† In all cases where rent-free houses form part of the perquisites of an employé, the cash value of such a house to the occupier should, in no case, be deemed to be more than 10 per cent. of the salary of the employé.

NOTE 2.—Travelling allowance, tentage allowance, horse allowance, sumptuary allowance, fall under this exemption.

(*vii*) Any receipts not being receipts arising from business or the exercise of a profession, vocation, or occupation, which are of a casual or non-recurring nature, or are not by way of addition to the remuneration of an employé.

NOTE 1.—Whether a bonus granted to a Government servant is liable to income-tax has to be determined with reference to this clause.

NOTE 2.—A compassionate gratuity granted to the family of a deserving Government servant left in indigent circumstances falls under this exemption.

In this sub-section "charitable purpose" includes relief of the poor, education, medical relief and the advancement of any other object of general public utility.

CHAPTER II.

INCOME-TAX AUTHORITIES.

5. (*1*) There shall be the following classes of Income-tax authorities for the purposes of this Act, namely :—

(*a*) A Board of Inland Revenue.
(*b*) Commissioners of Income-tax.
(*c*) Assistant Commissioners of Income-Tax.
(*d*) Income-tax Officers.

CHAPTER III.

TAXABLE INCOME.

7. (*1*) The tax shall be payable by an assessee under the head "salaries" in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages, which are paid by or on behalf of Government or a local authority : Salaries.

Provided that the tax shall not be payable in respect of any sum deducted under the authority of Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children, provided that the sum so deducted shall not exceed one-sixth of the salary.

(*2*) Any income which would be chargeable under this head if paid in British India shall be deemed to be so chargeable if paid to a British subject or any servant of His Majesty in any part of India by Government or by a local authority established by the Governor General in Council.

NOTE 1.—Lump sum language rewards, and fees for conducting an examination, when the conduct of the examination is not part of the officer's ordinary duties, are not chargeable as salaries but as income from other sources under section 12.

NOTE 2.—Except as under the provisos to this section of the Act or in accordance with any notification issued by the Governor General under section 60 of the Act no part of

a consolidated pay is exempt. Exchange Compensation Allowance is subject to the tax and also special pay except in so far as any portion of that pay falls under the exemption given by section 4 (*3*) (*vi*).

NOTE 3.—Advances of pay, and other advances made by Government to its officers are not chargeable to income-tax, and no allowance is admissible in respect of sums deducted from salary in repayment of such advances.

NOTE 4.—A portion of a salary withheld under the orders of a Court is liable to income-tax.

Interest on Securities.

8. The tax shall be payable by an assessee under the head "Interest on securities" in respect of the interest receivable by him on any security of the Government of India or of a local Government or on debentures or other securities for money issued by or on behalf of local authority or a company :

Provided that no income-tax shall be payable on the interest receivable on any security of the Government of India issued or declared to be income-tax free.

Provided further that the income-tax payable on the interest receivable on any security of a local Government issued income-tax free shall be payable by that local Government.

NOTE.—Interest receivable on any security issued or declared to be income-tax free is taken into account under section 16 (*1*) of the Act in determining the total income of an assessee for the purpose of deciding whether he is liable to income-tax and also for determining the rate at which he shall pay income-tax on his other income.

Exemption in the case of life insurances.

15. (*1*) The tax shall not be payable by an assessee in respect of any sums paid by him to effect an insurance on his own life or on the life of his wife or in respect of a contract for a deferred annuity on his own life or on the life of his wife or as a contribution to any provident fund to which the Provident Funds Act, 1897, applies, or to any Provident Fund which complies with the provisions of the Provident Insurance Societies Act, 1912, or has been exempted from the provisions of that Act.

(*3*) The aggregate of any sums exempted under this section shall not together with any sums exempted under the proviso to sub-section (*1*) of section 7 exceed one-sixth of the total income of the assessee.

NOTE 1.—These exclusions may be made at the time of the payment of "Salaries." It is not the duty of the Audit officer or the Head of an office who makes the deductions from the pay of the Government servants to see that the allowances claimed do not exceed one-sixth of the income of the assessee. This should be done by the Income-tax Officer on receipt of the annual returns prescribed in section 21.

NOTE 2.—Sums refunded on account of amounts temporarily withdrawn from Provident Funds or on account of interests thereon cannot be excluded.

NOTE 3.—Refund of income-tax on the amount of premium paid to an Insurance Company in any year, if claimed in a subsequent year, can only be allowed at the time of payment of salary provided that the premia in respect of which the abatement is claimed have been paid within six calendar months ending with the close of the month for which the salary is drawn.

NOTE 4.—If a life insurance premium is payable in sterling the amount to be excluded from the gross salary, etc., is the actual cost of remittance as stated by the assessee, or if the assessee is unable to state such actual cost the equivalent in rupees of the sterling payment calculated at the official rate of exchange prevailing at the time when the premium payment is made.

NOTE 5 (*a*).—A claim to reduction in the amount of salary, pension, or annuity liable to assessment, on account of payment made to a Life Insurance Company or to a Family Pension Fund (if the payment is made otherwise than by deduction from salary) must be supported either—

(1) by the original receipt of the Insurance Company or Fund ;

No. 373.

Page 106, Appendix 2 (as introduced by correction slip No. 152, dated 1st April 1923)—

Under section 18 (2) of Chapter IV, Part I, number the existing note as "Note 2" and add the following as note 'I.' :—

"NOTE I.—A person responsible for paying salaries is not bound by law to deduct at the time of payment of salary income-tax on the value of rent-free quarters enjoyed by the person drawing the salary. The Income-tax officer is therefore responsible both for the assessment and for the collection of tax on the value of rent-free quarters, though this particular source of income is included under the head 'Salaries'. There is however no objection to the person disbursing a salary deducting tax on account of the value of rent-free quarters enjoyed by the assessee should the latter request him to do so".

(C. A, C., I, 8th Edn., No. 373, dated 1st April 1925.)

(2) where the claim is made by a servant of the Government or of a local authority, by a copy of the original receipt presented along with the original to the officer who pays the salary, and attested by that officer who should, after such attestation, return the original with a note endorsed upon it that it has been produced and allowed for, the copy being attached to the bill sent with the list of payments ; or

(3) by a duplicate receipt or certificate of payment given by the Insurance Company or Family Pension Fund provided a certificate is given that the original receipt is lost or is not forthcoming.

(*b*) In cases (1) and (3) the receipt or certificate should be forwarded with the bill to the Account Office whence it will be returned, if desired, as soon as the fact of payment is admitted in due course of audit.

(*c*) Where the Income-tax Officer is satisfied that none of the above prescribed documents can be produced without an amount of delay, expense or inconvenience which, under the circumstances of the case, would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient. He must, however, in all cases receive and adjudicate the claims to the remissions in sufficient time to prevent the payment of bills being postponed pending the adjudication.

Exemptions and exclusions in determining the total income.

16. (*1*) In computing the total income of an assessee sums exempted under the proviso to sub-section (*1*) of section 7, the proviso to section 8, and section 15, shall be included.

Reduction of tax when margin above a certain limit is small.

17. When owing to the fact that the total income of an assessee has reached or exceeded a certain limit, he is liable to pay income-tax or to pay income-tax at a higher rate, the amount of income-tax payable by him shall, where necessary, be reduced so as not to exceed the aggregate of the following amounts, namely :—

(*a*) the amount which would have been payable if his total income had been a sum less by one rupee than that limit, and

(*b*) the amount by which his total income exceeds that sum.

CHAPTER IV

DEDUCTIONS AND ASSESSMENTS.

Payment by deduction at source.

18. (*1*) Income-tax shall, unless otherwise prescribed in the case of any security of the Government of India be leviable in advance by deduction at the time of payment in respect of income chargeable under the following heads :—

(*i*) "Salaries," and

(*ii*) "Interest on securities."

(*2*) Any person responsible for paying any income chargeable under the head "Salaries" shall at the time of payment deduct income-tax on the amount payable at the rate applicable to the estimated income of the assessee under this head :

Provided that such person may, at the time of making any deduction, increase or reduce the amount to be deducted under this sub-section for the purpose of adjusting any excess or deficiency arising out of any previous deduction or failure to deduct.

NOTE.—In calculating the amount of tax payable, the amount due on a fraction of a rupee shall be neglected.

(3) The person responsible for paying any income chargeable under the head "Interest on securities" shall at the time of payment, deduct income-tax on the amount of the interest payable at the maximum rate.

NOTE.—Under instructions issued by the Board of Inland Revenue the owner of a promissory note, bearer bond, stock certificate, debenture or other security of the Government of India, can, if he satisfies the Income-tax Officer that he is entitled to exemption from tax or liable to the tax at less than one anna and six pies in the rupee, obtain from him a certificate authorising the person paying the interest on the securities to make no deduction of tax or to deduct tax at a lower rate than the maximum. On the production of such a certificate, the person responsible for paying the interest shall make the deduction at the rate stated therein and not at the maximum rate. Such certificates remain in force until cancelled by the Income-tax Officer and do not require to be renewed annually.

When any exemption is allowed or a lower rate is levied, the Treasury Officer should record on the payee's receipt that the prescribed certificate has been produced and note the fact in the column "Deduction of income-tax" in the Register of Payments, Form 14 of the Government Securities Manual.

(4) All sums deducted in accordance with the provisions of this section shall, for the purpose of computing the income of an assessee, be deemed to be income received.

(5) Any deduction made in accordance with the provisions of this section shall be treated as a payment of income-tax on behalf of the person from whose income the deduction was made, or of the owner of the security as the case may be, and credit shall be given to him, therefore in the assessment, if any, made for the following year under this Act:

Provided that, if such person or such owner obtains in accordance with the provisions of the Act, a refund of any portion of the tax so deducted, no credit shall be given for the amount of such refund.

(6) All sums deducted in accordance with the provisions of this section shall be paid within the prescribed time by the person making the deduction to the credit of the Government of India or as the Board of Inland Revenue directs.

NOTE 1.—The amount deducted from the interest payable on any security of the Government of India shall be paid to the credit of the Government on the same day as the payment of interest is made.

NOTE 2.—In calculating the amount of tax payable, the amount due on a fraction of a rupee shall be neglected.

(7) If any such person does not deduct and pay the tax as required by this section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(8) The power to levy by deduction under this section shall be without prejudice to any other mode of recovery.

(9) Every person deducting income-tax in accordance with the provisions of sub-section (3) shall, at the time of payment of interest, furnish to the person to whom the interest is paid a certificate to the effect that income-tax has been deducted, and specifying the amount so deducted, the rate at which the tax has been deducted, and such other particulars as may be prescribed.

Payment in other cases.

19. In the case of income chargeable under any other heads than those mentioned, in sub-section (1) of section 18, and in any case where income-tax has not been deducted in accordance with the provisions of that section, the tax shall be payable by the assessee direct.

21. The prescribed person in the case of every Government Office and the principal officer or the prescribed person in the case of every local authority shall prepare, and within thirty days from the 31st day of March in each year, deliver or cause to be delivered to the Income-tax Officer, in the prescribed form, a return in writing showing— **Annual returns.**

(*a*) the name and, so far as it is known, the address of every person who was receiving on the said 31st day of March, or has received during the year ending on that date, from the authority.....any income chargeable under the head "Salaries" of such amount as may be prescribed ;

(*b*) the amount of the income so received by each such person and the time or times at which the same was paid ;

(*c*) the amount deducted in respect of income-tax from the income of such person.

NOTE.—The list of the prescribed persons and the form of the return is given in Rules 15—17 of the Indian Income Tax Rules, 1922 (*vide* Part II of this Appendix).

22. (2) In the case of any person other than a company whose total income is, in the Income-tax Officer's opinion, of such an amount as to render such person liable to income-tax, the Income-tax Officer shall serve a notice upon him requiring him to furnish, within such period, not being less than thirty days, as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his total income during the previous year. **Return of income.**

(3) If any person has not furnished a return within the time allowed by or under.....sub-section (2), or having furnished a return discovers any omission or wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made, and any return so made shall be deemed to be a return made in due time under this section.

34. If for any reason income, profits or gains chargeable to income-tax has escaped assessment in any year, or has been assessed at too low a rate, the Income-tax Officer may at any time within one year of the end of that year, serve on the person liable to pay tax on such income, profits or gains.....a notice, containing all or any of the requirements which may be included in a notice under sub-section (2) of section 22, and may proceed to assess or reassess such income, profits or gains, and the provisions of this Act shall, so far as may be, apply accordingly as if the notice were a notice issued under that sub-section : **Income escaping assessment.**

Provided that the tax shall be charged at the rate at which it would have been charged had the income, profits or gains not escaped assessment or full assessment as the case may be.

36. In the determination of the amount of tax or of a refund payable under this Act, fractions of an anna less than six pies shall be disregarded and fractions of an anna equal to or exceeding six pies shall be regarded as one anna. **Tax to be calculated to nearest anna.**

CHAPTER V.

LIABILITY IN SPECIAL CASES.

Guardians, trustees and agents.

40. In the case of any * * * agent of any person * * * * residing out of British India (hereinafter in this section included in the term beneficiary) being in receipt on behalf of such beneficiary of any income, profits or gains chargeable under this Act, the tax shall be levied upon and recoverable from such * * agent * * * * in like manner and to the same amount as it would be leviable upon, and recoverable from any such beneficiary if * * * * resident in British India, and in direct receipt of such income, profits, or gains and all the provisions of this Act shall apply accordingly.

CHAPTER VI.

RECOVERY OF TAX AND PENALTIES.

46. (5) If any assessee is in receipt of any income chargeable under the head "Salaries," the Income-tax Officer may require any person paying the same to deduct from any payment subsequent to the date of such requisition any arrears due from such assessee, and such person shall comply with any such requisition, and shall pay the sums so deducted to the credit of the Government of India, or as the Board of Inland Revenue directs.

CHAPTER VII.

REFUNDS.

Refunds.

48. (3) If the owner of a security from the interest on which, or any person from whose salary, income-tax has been deducted in accordance with the provisions of section 18, satisfies the Income-tax Officer that the rate of income-tax applicable to his total income of the previous year was less than the rate at which income-tax has been charged in making such deduction in that year, he shall be entitled to a refund on the amount of interest or salary from which such deduction has been made calculated at the difference between those rates.

NOTE.—The necessity for a refund under this section may be avoided by the procedure described in the note under section 18 (3) above.

CHAPTER X.

MISCELLANEOUS.

Power to make rules.

59. (1) The Board of Inland Revenue may, subject to the control of the Governor General in Council, make rules for carrying out the purposes of this Act, and for the ascertainment and determination of any class of income. Such rules may be made for the whole of British India or for such part thereof as may be specified.

60. The Governor General in Council may, by notification in the Gazette of India, make an exemption, reduction in rate or other modification, in respect of income-tax in favour of any class of income, or in regard to the whole or any part of the income of any class of persons. Power to make exemptions, etc.

Exemptions.—In addition to the exemptions mentioned in section 4 (3), the following further exemptions have been made by the Governor General in Council in exercise of the powers conferred by section 60 of the Act.

"The following classes of income shall be exempt from the tax payable under the said Act and they shall not be taken into account in determining the total income of an assessee for the purposes of the said Act :—

(1) The official allowance which an agent of a Prince or State in India, who has been duly accredited to represent the Prince or State for political purposes in any place within the limits of British India receives as such agent in British India from the Prince or State; and the official salaries and fees received in India by Foreign Consuls, Representatives and Consular employés from their Governments.

(The latter portion of this exemption applies only to *foreign* consuls, representatives and their foreign employés ; and as regards them it applies only to salaries and fees received from their Governments and not to any other income, profits or gains, accruing or arising to them or received by them in British India. The exemption does not apply to residents in India who are employed as consuls or representatives of foreign powers or as employés of foreign consuls.)

(2) The salary and allowances paid by a State in India during the period of deputation to any person deputed by the State for training in British India.

(3) Scholarships granted to meet the cost of education.

(4) Such portion of the income of a member of His Majesty's Forces or of His Majesty's Indian Forces as is compulsorily deducted from his salary by the orders, or with the approval, of Government for payment to a regimental mess or band fund.

(5) The allowances attached to—

The Victoria Cross.

The Military Cross.

The Order of British India.

The Indian Order of Merit.

(6) The interest on Government securities held by Ruling Chiefs and Princes of India, as the property of their States, in the special non-transferable form of Government promissory notes.

(7) The yield of Post Office Cash Certificates.

(8) The interest on deposits in the Post Office Savings Bank.

(9) The income derived by a University or other educational institution existing solely for educational purposes and not for purposes of profit, from fees and other receipts of a similar character.

(10) The salary of His Majesty's Trade Commissioners in India.

(11) The gratuities which are granted to officers and others in respect of wounds or injuries received either in action or in the performance of military duty otherwise than in action.

(12) The gratuities which are granted to the widows, children or other relatives of officers and others who are killed in action or suffer violent death due directly or wholly to war service, or are killed or die of injuries sustained in flying duty or while being carried on duty in air-craft under proper authority, or die within seven years from wounds or injuries so received.

(13) Gratuities which are granted by the Railway Board or under general orders issued by the Railway Board to employés on their retirement or discharge from service or, in the event of their death while in service, to their widows or children or other members of their families.

(14) Extraordinary gratuities which are granted by Government or by Railway Administrations to Government or railway servants (or to their widows, children or other representatives, as the case may be) who are injured or killed in the execution of their duties or who suffer injury or death owing to devotion to duty.

(15) The allowance or salary paid in the United Kingdom to officers on leave or duty in that country whether such allowance or salary is paid in sterling in the United Kingdom or by means of negotiable rupee drafts on a bank in India.

(16) The leave allowance or salary drawn from any Colonial Treasury by an officer on leave or duty in the Colony.

(17) The pensions of officers drawn from any Colonial Treasury or paid in the United Kingdom, whether such pensions are paid in sterling or by means of negotiable rupee drafts on a bank in India.

(18) The interest on Mysore Durbar Securities.

(19) Pensions granted to members of His Majesty's Naval, Military or Air Forces in respect of wounds or injuries received in action or in the performance of naval, military or air force duty otherwise than in action.

(20) Pensions granted to members of His Majesty's Naval, Military or Air Forces who have been invalided for naval, military or air force service on account of bodily disability attributable to or aggravated by such service; and

(21) Retiring gratuities with increments thereto granted under the rules framed by the Secretary of State in Council in pursuance of the Royal Warrant dated the 25th April 1922.

(22) Value of rations issued in kind, or money allowances paid in lieu thereof, to any officer or soldier in His Majesty's Military or Air Forces, British or Indian, or in the Auxiliary Force, India, or in the Indian Territorial Force.

* * * * * * * *

The following class of income shall be exempt from the tax payable under the said Act, but it shall be taken into account in determining the total income of an assessee for the purposes of the said Act :—

The interest on Government securities purchased through the Post Office and held in the custody of the Accountant General, Posts and Telegraphs.

In addition to the above the following remission has also been made under section 2 of the Co-operative Societies Act, 1912, *viz.*, "The Governor General in Council is pleased to remit the income-tax payable in respect of the profits of any co-operative society for the time being registered under that Act, or of the dividends or other payments received by the members of any such society on account of profits." It is to be particularly noted that under this latter notification Co-operative Societies are liable to pay income-tax on the income derived by them from interest on securities and that Co-operative Societies are not exempt from super-tax, but are liable to pay super-tax on the whole of their profits.

Apart from the particular cases of Co-operative Societies and of Government securities purchased through the Post Office, and held in the custody of the Accountant General, Posts and Telegraphs, the income or portions of incomes exempted under section 4 of the Act and under section 60 of the Act referred to above, are not only subject to income-tax or super-tax, but they are also not to be taken into account in determining the rate of tax on other income: they are excluded from consideration altogether.

PART II.

Extract from the Indian Income-Tax Rules, 1922.

In exercise of the powers conferred by section 59 of the Indian Income-Tax Act, 1922 (XI of 1922), the Board of Inland Revenue has made the following rules, namely :—

15. The returns for Government officers under section 21 of the Act shall be prepared and submitted to the Income Tax Officer by :—

(*a*) Civil Audit Officers for all gazetted officers and others who draw their pay from audit offices on separate bills; and also for all pensioners who draw their pensions from audit offices.

(*b*) Treasury officers for all gazetted officers and others who draw their pay from treasuries on separate bills; and also for all pensioners who draw their pensions from treasuries.

(*c*) Heads of Civil or Military offices for all non-gazetted officers whose pay is drawn on establishment bills.

(*d*) Forest disbursing officers and Public Works Department disbursing officers in cases where direct payment from treasury is not made for themselves and their establishments.

(*e*) Head postmasters for themselves and their establishments; Heads of telegraph offices (other than combined post and telegraph offices) for themselves and their establishments; superintendents of telegraphs for themselves and their establishments.

(*f*) Controllers of Military Accounts (including Divisional Military Supply, Marine, Field and War Controllers) for all gazetted military officers under their audit.

(*g*) Disbursing officers in the Military Works Department for themselves and their establishments.

(*h*) Chief Examiners of Accounts or Chief Auditors of Railways concerned for all railway employés under their audit.

NOTE.—In cases where a special salary circle has been constituted, the annual return need not be submitted except in the case where details regarding salaries between the limits of Rs. 133⅓ and Rs. 166⅔ per mensem are not contained in the special monthly schedule.

16. The minimum income under the head "salaries" referred to in section 21(*a*), shall be Rs. 1,600 per annum.

17. The return to be delivered to the Income tax Officer under section 21 of the Act shall be in the following form :—

Serial number.	Name of person.	Postal address of residence.	Appointment or nature of employment.	Total amount of salary, wages, annuity or pension paid during the year ending on 31st March 19	Amount of gratuity, fees, commissions, perquisites (including rent-free quarters) or profits in lieu of or in addition to salary or wages.	Total of column 5 and 6.	Deductions—section 7(*1*) proviso, section 15.	Net amount chargeable.	Amount of tax payable.	Reduction under section 17.	Amount of tax deducted.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13

I certify that the above statement contains a complete list of the total amounts paid by————————to all persons who were receiving income on the 31st day of March 19 at the rate of Rs. 1,600 per annum, or have received during the year ended on that day not less than Rs. 1,600, in respect of salary, wages, annuity, pension, gratuity, fees, commissions, perquisites, or profits in lieu of or in addition to salary or wages, and that all the particulars stated are correct.

Date. *Signature of person by whom the return is delivered.*

PART III.

Extract from the Indian Finance Act (XII of 1922).

Income-tax and super-tax.

7. (*1*) Income-tax for the year beginning on the first day of April 1922 shall be charged at the rates specified in Part I of the Third Schedule.

(*3*) For the purposes of the Third Schedule "total income" means total income as defined in clause (15) of section 2 of the Indian Income-Tax Act, 1922.

SCHEDULE III.

(SEE SECTION 7.)

Part I.

RATES OF INCOME-TAX.	RATE.
A. In the case of every individual, every unregistered firm and every undivided Hindu family :—	
(1) When the total income is less than Rs. 2,000.	*Nil.*
(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000.	Five pies in the rupee.
(3) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000.	Six pies in the rupee.
(4) When the total income is Rs. 10,000 or upwards, but is less than Rs. 20,000.	Nine pies in the rupee.
(5) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000.	One anna in the rupee.
(6) When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000.	One anna and three pies in the rupee.
(7) When the total income is Rs. 40,000 or upwards.	One anna and six pies in the rupee.
B. In the case of every company and every registered firm, whatever its total income.	One anna and six pies in the rupee.

[C. A. C. Vol. I, 8th Edn., No. 152, dated 1-4-1923.]

No. 80.

Page 107, Appendix 2—

Chapter I., Section 6(1)—

Insert the following as note 5 under this section :—

NOTE 5.—The following classes of income are exempt from Indian Income Tax :—

(1) Any allowance or salary paid in the United Kingdom to officers on leave or duty in that country, whether such allowance or salary is paid in sterling in the United Kingdom or by means of negotiable rupee drafts on a bank in India ;

(2) Leave allowance or salary drawn from any Colonial Treasury by an officer on leave or duty in the Colony ;

(3) Pensions of officers drawn from any Colonial Treasury or paid in the United Kingdom whether such pensions are paid in sterling or by means of negotiable rupee drafts on a bank in India.

(C. A. C., Vol. I., 8th edn., No. 80, dated 1st January 1922.)

(2) This Act shall not apply to the following classes of income :—

(ii) Any income of a religious or charitable institution derived from voluntary contributions and applicable solely to religious or charitable purposes.

(iv) Interest on securities which are held by or are the property of, any Provident Fund to which the Provident Funds Act, 1897, applies, or any Provident Insurance Society to which the Provident Insurance Societies Act, 1912, is, or, but for an exemption under that Act, would be applicable.

(v) Any capital sum received in commutation of the whole or a portion of a pension, or in the nature of consolidated compensation for death or injuries, or in payment of any insurance policy, or as the accumulated balance at the credit of a subscriber to any such Provident Fund.

(vi) Any special allowance, benefit or perquisite specially granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.

NOTE 1.—The liability to income-tax of house-rent allowances and rent-free quarters is governed by the provisions of sections 3 (2)(vi) and (ix). In the case of rent-free quarters, except in cases in which it is permissible to sublet, the perquisite which they represent is not reasonably capable of being converted into money. The following criterion should therefore be adopted in determining whether the perquisite is liable to income-tax :

Where a person occupies a house rent-free by virtue of his office and has the right to let the house, its annual value should be taken into account in computing his income. Where, however, he has not the right to let the house, its annual value should not be regarded as part of his income.

In the case of house-rent allowances, since these take the form of money, the provisions of section 3(2) (ix) of the Act do not apply, and these will ordinarily be chargeable to income-tax. The conditions which are necessary in order to justify exemption are two. The expenses incurred by the employé must be wholly and necessarily incurred in the performance of his duty as an employé, and the allowance must have been granted by the employer with the set purpose of meeting the extra expense thus caused to the employé and that extra expense only. The following example indicates the exceptional class of case in which house-rent allowances may be entitled to exemption :—

A Government office has its headquarters in Bombay, but proceeds for some months in the year elsewhere, and grants its ministeral establishment house-rent allowances in the place to which it proceeds with the specific object of providing for the maintenance of a second and, from the point of view of the grantees, unnecessary residence in order that they may perform their duties there. The allowances will be exempt from income-tax.

NOTE 2.—Travelling allowance, tentage allowance, horse allowance, sumptuary allowance, fall under this exemption.

(viii) Any receipts not being receipts arising from business or the exercise of a profession, vocation, or occupation, which are of a casual and non-recurring nature or are not by way of addition to the remuneration of an employé.

NOTE 1.—Whether a bonus granted to a Government servant is liable to income-tax has to be determined with reference to this clause.

NOTE 2.—A compassionate gratuity granted to the family of a deserving Government servant left in indigent circumstances falls under this exemption.

(ix) Any perquisite or benefit which is neither money nor reasonably capable of being converted into money.

NOTE.—See Note 1 under section 3 (2) (vi) above.

In this sub-section "charitable purpose" includes relief of the poor, education, medical relief, and the advancement of any other object of general public utility.

Salaries.

6. (1) The tax shall be payable by an assessee under the head "salaries" in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages, which are paid by or on behalf of Government or a local authority.....provided that the tax shall not be payable in respect of—

NOTE 1.—Lump sum language rewards, and fees for conducting an examination, when the conduct of the examination is not part of the officer's ordinary duties, are not chargeable as salaries but as income from other sources under section 11.

NOTE 2.—Except as under the provisos to this section of the Act or in accordance with any notification issued by the Governor-General under section 44 of the Act no part of a consolidated pay is exempt and local and exchange compensation allowances are subject to the tax except in so far as any local allowance falls under the exemption given by section 3 (2) (vi).

NOTE 3.—Advances of pay, and other advances made by Government to its officers are not chargeable to income-tax and no allowance is admissible in respect of sums deducted from salary in repayment of such advances.

NOTE 4.—A portion of a salary withheld under the order of a Court is liable to income-tax.

(*i*) (Provided that the tax shall not be payable in respect of) any salary not exceeding five hundred rupees per mensem received by any member of His Majesty's Forces, or of His Majesty's Indian Forces, as the pay of an appointment which is ordinarily reserved exclusively for members of those Forces.

NOTE 1.—The Royal Indian Marine Service is not covered by the term "His Majesty's Forces or His Majesty's Indian Forces."

NOTE 2.—Civil Surgeons are not exempted under this article.

NOTE 3.—Such portion of the income of a member of His Majesty's Forces or of His Majesty's Indian Forces as is compulsorily deducted from his salary by the orders, or with the approval, of Government for payment to a regimental mess or band fund has been exempted from income-tax and should not be included in total income for the purpose of determining the rate of deduction from the remainder of the income.

NOTE 4.—The allowances attached to—

(1) The Victoria Cross,
(2) The Military Cross,
(3) The Order of British India,
(4) The Indian Order of Merit,

have been exempted from income-tax.

NOTE 5.—(1) An officer in military employ, in determining the amount of his salary for the purpose of assessment to income-tax, may in the following cases only exclude the horse allowance and tentage included in the consolidated salary, pay or Indian pay of certain appointments under paragraphs 262, 263, 373 and 445 of the Army Regulations, India, Volume I—

(*a*) if his salary, after such deduction is made, does not exceed Rs. 500 per mensem;
(*b*) if, on the occasion on which he first draws in British India a salary exceeding Rs. 500 per mensem after deduction of horse allowance and tentage, he exercises the option of excluding these allowances;
(*c*) if, on the last occasion before the issue of these rules on which he drew in British India a salary exceeding Rs. 500 per mensem after deduction of horse allowance and tentage, he exercised the option under any rule or order previously in force of excluding these allowances.

(2) An officer may at any time elect to include these allowances in his salary for the purpose of income-tax assessment; but should he do so, he may not subsequently on change of emoluments or for any other reason alter his decision.

(3) The privilege of excluding tentage and horse allowance under rule 1 is subject to the condition that the officer concerned has provided, and actually maintains, the camp equipage of his rank in a serviceable condition and the number of *bonâ fide* chargers prescribed for his rank.

(4) It shall not be open to any officer whose consolidated salary, pay, or Indian pay includes both horse allowance and tentage to exclude for the purpose of these rules horse allowance alone or tentage alone.

(*ii*) (Provided also that the tax shall not be payable in respect of) any sum deducted under the authority of Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children, provided that the sum so deducted shall not exceed one-sixth of the salary.

NOTE 1.—The tax is not payable in respect of sums deducted as interest under rule 11 of the Indian Military Service Family Pension Regulations and rule 9 of the Indian Civil Service Family Pension Regulations but is payable in respect of sums deducted as interest under rules 13 and 16 of the former and under rules 12 and 15 of the latter regulations.

(*2*) Any income which would be chargeable under this head if paid in British India shall be deemed to be so chargeable if paid to a British subject or a servant of His Majesty in any part of India by Government or by a local authority established by the Governor-General in Council.

NOTE 1.—The salaries of officers of British establishments in Indian States if paid by such States, either wholly or in part, are exempt from income-tax in respect of the amounts paid by the Indian States even though the payments may be made in the first place by the Government of India.

Interest on Securities

7. The tax shall be payable by an assessee under the head "Interest on securities" in respect of the interest receivable by him on any security of the Government of India or on debentures or other securities for money issued by or on behalf of a local authority or a company:

Provided that no tax shall be payable on the interest receivable on any security of the Government of India issued or declared to be income-tax free.

NOTE 1.—War Bonds, 1920, 1921, 1922, 1923, 1925 and 1928 were issued income-tax free. The interest on these Bonds is, however, included in determining an assessee's total income for the purpose of Schedule I of the Act. This also applies to the interest on Government securities purchased through the Post Office, and held in the custody of the Accountant-General, Posts and Telegraphs.

NOTE 2.—The Act does not apply to—

(*a*) the interest on Government securities held by Ruling Chiefs and Princes of India as the property of their States, in the special non-transferable form of Government Promissory Notes;

No. 56.

Page 109, Appendix 2, Section 12(2)—

Add the following to Note 1 under this section :—

It is not the duty of the Audit Officer or the Head of an office who makes the deductions from the pay of the Government officers to see that the allowances claimed do not exceed one-sixth of the income of the assessee. This should be done by the Collector of Income Tax at the time of final assessment under section 19 of the Act.

(C. A. C., Vol. I, 8th edn., No. 56, dated 1st July 1921.)

(b) the yield of Post Office Cash Certificates.

(c) The interest on deposits in the Post Office Savings Bank.

These incomes are exempt from income-tax and are not to be taken into account in calculating the total income for the purpose of Schedule I of the Act.

12. (2) [In computing the amount of the income chargeable to income-tax] there shall be excluded from the computation any sum paid by the assessee to effect an insurance on his own life or on the life of his wife or in respect of a contract for deferred annuity on his own life or on the life of his wife or as a contribution to any provident fund to which the Provident Funds Act, 1897, applies, or to any Provident Fund which complies with the provisions of the Provident Insurance Societies Act, 1912, or has been exempted from the provisions of that Act : Exclusions of a general nature.

IX of 1897.
V of 1912.

Provided that the aggregate of any sums so excluded shall not, after taking into account any exemptions allowed in respect of like provision under the head "Salaries," exceed one-sixth of the income of the assessee which would, apart from such exclusion and exemption, be chargeable to income-tax.

NOTE 1.—These exclusions may be made at the time of the payment of "Salaries."

NOTE 2.—Sums refunded on account of amounts temporarily withdrawn from Provident Funds cannot be excluded.

NOTE 3.—Refund of income-tax on the amount of premium paid to an Insurance Company in any year, if claimed in a subsequent year, can be allowed at the time of payment of salary provided that the premium has been paid within the 6 calendar months ending with the close of the month for which salary is drawn.

NOTE 4.—If a life insurance premium is payable in sterling the amount to be excluded from the gross salary, etc., is the actual cost of remittance as stated by the assessee, or if the assessee is unable to state such actual cost the equivalent in rupee of the sterling payment calculated at the official rate of exchange in force on the date on which the premium payment was made as indicated by the premium receipt.

NOTE 5.—(a) A claim to reduction in the amount of salary, pension, or annuity liable to assessment, on account of payment made to a Life Insurance Company or to a Family Pension Fund (if the payment is made otherwise than by deduction from salary) must be supported either—

(1) by the original receipt of the Insurance Company or Fund ;
(2) where the claim is made by a servant of the Government or of a local authority, by a copy of the original receipt presented along with the original to the officer who pays the salary, and attested by that officer, who should, after such attestation, return the original with a note endorsed upon it that it has been produced and allowed for, the copy being attached to the bills sent with the list of payments ; or
(3) by a duplicate receipt or certificate of payment given by the Insurance Company or Family Pension Fund provided a certificate is given that the original receipt is lost or is not forthcoming.

(b) In cases (1) and (3) the receipt or certificate should be forwarded with the bill to the Account Office, whence it will be returned, if desired, as soon as the fact of payment is admitted in due course of audit.

(c) Where the Collector is satisfied that none of the above prescribed documents can be produced without an amount of delay, expense or inconvenience which, under the circumstances of the case, would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient. He must, however, in all cases receive and adjudicate the claims to the remissions in sufficient time to prevent the payment of bills being postponed pending the adjudication.

14. (2) Subject to the conditions hereinbefore set out, there shall be levied in respect of the year beginning with the first day of April 1918, and in respect of each subsequent year, by collection in that year and subsequent adjustment as hereinafter provided income-tax upon every assessee in respect of his taxable income in that year at the rate specified in Schedule I : . . . . levy of tax . . .

Provided that, where the assessee is a company or a firm constituted under a registered instrument of partnership specifying the individual shares of the partners and the taxable income of such company or firm is two thousand rupees per annum or upwards, income-tax shall be levied at the maximum rate specified in Schedule I.

CHAPTER II.

DEDUCTIONS AND ASSESSMENTS.

15. (1) Income-tax shall, unless otherwise prescribed in the case of any security of the Government of India, be deducted at the time of payment in respect of income chargeable under the following heads :— Payment.

(i) "Salaries;" and
(ii) "Interest on securities."

(2) An employer or other person responsible for paying any income chargeable under the head "Salaries" shall at the time of payment deduct income-tax on the amount payable at the rate specified in Schedule I in respect of such amount, provided that if the payment is a recurring one and in respect of any period less than a year, the rate shall be determined with reference to the amount which would be proportionately payable in a year. The deduction so made shall be treated as a payment of income-tax on behalf of the person from whose earnings the deduction was made and credit shall be given to him therefor in the next adjustment under section 19.

NOTE 1.—The payment in a lump sum of additions, warranted by orders having retrospective effect, to salaries of previous months which have already been drawn is not a "recurring" payment within the meaning of this section, so the rate of income-tax leviable thereon at the time of payment must be determined solely by the amount payable on the bill regardless of the assessee's other income during the period to which the arrears relate.

Such additional amounts should, therefore, not be drawn on the same bill with current salary.

NOTE 2.—If the salary drawn in any month is less than Rs. 166-10-8, no deduction can be made on account of the tax, even though the salary of other months has been or will be such as to bring the salary of the year up to Rs. 2,000.

NOTE 3.—A refund of any sum deducted in excess from salary can be obtained—

(i) from the disbursing officer in a subsequent month if the excess deduction was due to a palpable mistake such as an arithmetical error or the application of what is manifestly a wrong rate;

(ii) in other cases, at the time of adjustment under section 19; any persons entitled to such a refund can apply for an adjustment.

NOTE 4.—The deduction of the tax from a gratuity should be at the rate applicable to the gratuity taken by itself. Thus no deduction will be made from a gratuity of Rs. 500 only, the tax being recovered at the adjustment under section 19.

NOTE 5.—In calculating the amount of tax payable, the amount due on a fraction of a rupee shall be neglected.

(3) The person responsible for paying any income chargeable under the head "Interest on securities" shall at the time of payment, deduct income-tax on the amount of the interest payable at the maximum rate specified in Schedule I. The deduction so made shall be treated as payment of income-tax on behalf of the owner of the security, and credit shall be given to him therefor in the next adjustment under section 19:

Provided that, if the owner of the security obtains a refund of any portion of the tax so deducted in accordance with the provisions of this Act, no credit shall be given for the amount of such refund.

NOTE 1.—Under rules issued by local Governments, the owner of a promissory note, bearer bond, stock certificate, debenture or other security of the Government of India, can if he satisfies the Collector of Income-tax that he is entitled to exemption from tax or liable to the tax at less than one anna in the rupee, obtain from him a certificate of exemption or of refund certifying that the next amount of income-tax to be deducted from the interest on the security is to be at a rate mentioned in the certificate. On the production of such a certificate, the person responsible for paying the interest shall make the deduction at the rate stated therein and not at the maximum rate.

When any exemption is allowed or a lower rate is levied, the Treasury Officer should record on the payee's receipt that the prescribed certificate has been produced and note the fact in the column "Deduction of income-tax" in the Register of payments, Form 14 of the Government Securities Manual.

(4) All sums deducted in accordance with the provisions of sub-section (2) or (3) shall be paid within the prescribed time by the person making the deduction to the credit of the Government of India or as the Governor-General in Council directs.

NOTE 1.—The amount deducted from the interest payable on any security of the Government of India shall be paid to the credit of the Government on the same day as the payment of interest is made.

NOTE 2.—In calculating the amount of tax payable, the amount due on a fraction of a rupee shall be neglected.

(5) If any such person does not deduct and pay the tax as required by this section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(6) The power to deduct under this section shall be without prejudice to any other mode of recovery.

(7) In the case of income chargeable under any other head than those above mentioned, the tax shall be payable by the assessee direct, and shall be the amount assessed under this Act subject to such adjustment as aforesaid.

Annual returns.

16. The prescribed person in the case of every Government office, and the principal officer of every local authority . . . . . shall prepare, and within fifteen days from

No. 299.

Appendix 2—

Insert the following note to exemption No. 17 under section 60 in Part I of the Income Tax Act, 1922, reproduced as Appendix 2 by correction No. 152, dated 1st April 1923 :—

"NOTE.—This exemption does not apply to pensions paid to persons residing out of India from Family Pension Funds established in India and the accounts of which are maintained on a rupee basis."

[C. A. C. L., 8th Edn., No. 299, dated 1-12-23.]

Page 111.

Appendix 2 as amended by Correction No. 152, dated the 1st April 1923.

Insert the following as Part IV of this Appendix :—

PART IV.

Extract from the rules regarding Income-tax Refunds.

1. All refunds will be granted on the special income-tax form of refund.

2. Each order for refund of income-tax contains the following certificates :—

(i) Certified that with reference to the assessment record of for the year No. a refund of Rs. is due to

(ii) Certified that the income-tax concerning which this refund is given has been credited in the treasury.

(iii) Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

* * * * * *

The whole onus of granting a refund is on the income-tax officer alone and it will be a part of the duties of inspecting officers, and not of the Accounts Department, to see that the rules have been properly observed.

3. Each order of refund will be numbered serially and will be stamped with the stamp of the office of issue. The month of the date of issue will be written and not indicated by a figure.

4. The books of refund vouchers will remain in the personal custody of the income-tax officer who will intimate to the treasury officer the book which he is using. In the case of special circles dealing with salary cases the number of the book brought into use will be notified to the Accountant-General who will publish it in the gazette.

* * * * * *

7. A refund voucher will ordinarily be made payable only in the treasury of a district in the circle in which it is issued. But if for particular reasons the voucher has to be sent to another district the treasury officer of the district where the voucher is made payable will be informed by the income-tax officer. In the case of special circles dealing with salary cases the voucher can be cashed in any district which falls within the area in the circle.

8. The encashment of refund vouchers issued as payable in a district within an income-tax circle will be verified by treasury officers at fixed intervals of not more than one month as may be arranged with income-tax officers. Where a voucher is issued as payable in a district other than that

comprised in the circle the fact of payment will be notified to the income-tax officer by the treasury officer.

9. Where a refund is paid by money-order the income-tax officer will show the amount found to be due for refund in the first certificate of the voucher, but will pass for payment a sum representing the amount due for refund *plus* the amount of money-order commission. For instance, if the refund were for a sum of Rs. 25, the entry in item 4 of the refund voucher would be "Passed for payment of Rs. 25 annas four (Rs. 25-4-0), that is, Rs. 25 as above *plus* Re. 0-4-0 money-order commission." The voucher will be sent to the treasury officer with the money-order form filled up and with a request for the issue of a money-order in the ordinary course. The appropriate details will be entered in the counterfoil of the refund voucher. The sum passed for payment will be shown by the treasury officer under the head "refunds" in the treasury accounts. The money-order receipt issued by the Post Office will be forwarded by the treasury officer to the income-tax officer who will attach it to the counterfoil of the refund voucher.

10. If a refund is due to an assessee who is not a resident in India he must make his own arrangement to receive it in India.

11. When a duplicate voucher is asked for because the period of the original voucher has expired the original should be cancelled by the income-tax officer and attached to its counterfoil. A new voucher will then be issued, necessary cross references being entered in the counterfoils of both vouchers.

12. When a duplicate voucher is asked for on the ground that the original has been lost, the duplicate will not be issued until the period of the original voucher has expired and until the income-tax officer has satisfied himself that it has not been cashed and has stopped payment of it at the treasury on which it was issued.

13. In the special salary circles, when a refund is due to a person in receipt of salary which is being taxed at the source, the income-tax officer may, if convenient to the assessee, *e.g.*, in the case of railway servants in receipt of small pay who have no banking account, grant the refund, by authorising short payments of the tax due on the next salary or pay bill or bills. Where this procedure is adopted the fact of the deduction should be noted in the monthly invoice of income-tax deductions.

[C. A. C. L, 8th Edition, No. 267, dated 1st August 1923.]

the 31st day of March in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing showing—

(a) the name and so far as it is known the address, of every person who was receiving on the said 31st day of March, or has received during the year ending on that date, from the authority . . . . . any income chargeable under the head "Salaries" of such amount as may be prescribed, not being less than six hundred rupees per annum;

(b) the amount of the income so received by each such person, and the time or times at which the same was paid;

(c) the amount deducted in respect of income-tax from each such person.

NOTE 1.—The following persons have been prescribed as those who will furnish Collectors with the returns mentioned in this section :—

(1) Civil Audit Officers for all Gazetted officers and others who draw their pay from audit offices on separate bills, and also for all pensioners who draw their pensions from audit offices.

(2) Treasury Officers for all Gazetted officers and others who draw their pay from treasuries on separate bills, and also for all pensioners who draw their pensions from treasuries.

(3) Heads of offices for all non-gazetted officers whose pay is drawn on establishment bills.

(4) Controllers of Military Accounts (including Divisional Military Supply, Marine, Field and War Controllers) for all military employés under their audit except non-gazetted establishments in whose case the return will be furnished to the Collector by the heads of offices.

(5) Chief Auditors of the railways concerned for all railway employés under their audit.

Adjustment with actual income when ascertained.

19. When the Collector has, in any year after the commencement of this Act for which income-tax is leviable under section 14 (2), ascertained, either from the return made by an assessee or after further inquiry, the total income actually received by or accrued to the assessee in the previous year, he shall compute the income-tax which would have been payable in respect thereof if it had been levied in such previous year with reference to the amount of the income so ascertained and the law then in force; and the difference between the sums so computed and the aggregate of the sums already paid by or on behalf of the assessee in respect of income-tax for such previous year shall be paid by or refunded to the assessee as the case may be :

Provided that no adjustment shall be made under the section in respect of any income-tax assessed or paid before the passing of this Act :

Provided also that it shall be competent to—

(a) an assessee; or

(b) in the case of the death or insolvency of an assessee, his representative in interest; or

(c) with reference to any year for which income-tax is leviable under section 14 (2), the Collector;

in any year to claim an immediate adjustment to date of the sums already paid by or on behalf of an assessee in that year, upon the basis of the total income actually received by or accrued to him in that year; and upon such claim being made, all the provisions of this Chapter shall apply so far as may be necessary for the determination of the proper sum to be paid by or refunded to the assessee or his representative in interest in respect of income-tax down to the date of such determination, and the same shall be paid or refunded accordingly.

CHAPTER IV.

LIABILITY IN SPECIAL CASES.

Guardians, trustees, and agents.

31. In the case of any . . . . agent of any person . . . . residing out of British India . . . . (hereinafter in this section included in the term beneficiary) being in receipt on behalf of such beneficiary of any income chargeable under this Act, the tax shall be levied upon and recoverable from such . . . . agent . . . . in like manner and to the same amount as it would be leviable upon, and recoverable from, any such beneficiary if . . . . resident in British India, and in direct receipt of such income, and all the provisions of this Act shall apply accordingly.

CHAPTER VI.

REFUNDS TO SHAREHOLDERS AND OTHERS.

Refund to individual shareholders, partners and owners of securities.

37. If . . . . (c) the owner of a security from the interest on which income-tax has been deducted in accordance with the provisions of section 15 satisfies the Collector that his total income in the previous year was less than any one, as the case may be, of the amounts specified in Schedule II, he shall be entitled to a refund of a sum calculated on such dividend, share of profits or interest at the rates specified in the same Schedule against each such amount.

NOTE 1.—A Collector may grant a certificate under this section before the payment of interest, in which case the rate of income-tax chargeable will be determined by the certificate [*vide* note 1 under section 15 (3)].

CHAPTER VIII.

MISCELLANEOUS.

Delegation of certain powers of local Government.

50. The local Government may, by notification in the local official Gazette, delegate to the Chief Revenue Authority all or any of the powers conferred on it by this Act for the appointment of officers to exercise or perform the powers or duties of Collectors or Commissioners and all or any of the powers conferred on it by section 36 and the proviso to section 42.

SCHEDULE I.

(*See section 14.*)

RATES OF TAX.

	Rate.
I.—When the taxable income is less than Rs. 2,000 . . .	*Nil.*
II.—When the taxable income is Rs. 2,000 or upwards, and	
(*i*) the total income is less than Rs. 5,000 . . .	Five pies in the rupee.
(*ii*) the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000.	Six pies in the rupee.
(*iii*) the total income is Rs. 10,000 or upwards, but is less than Rs. 25,000.	Nine pies in the rupee.
(*iv*) the total income is Rs. 25,000 or upwards . .	One anna in the rupee.

No 323.

Pages 113-115, Appendix 3—

Delete this Appendix.

(C. A. C., I, 8th Edn., No. 323, dated 1st June 1924.)

APPENDIX 3.

[See Chap. 5, Art. 80.]

Rules regarding the grant of Compensation for Dearness of Provisions.

Prior to the 13th May 1919, the rules regulating the grant of Compensation for Dearness of Provisions were contained in Article 72 of the Civil Account Code, 7th edition, reproduced below :—

72. Local Governments may, by special orders, grant compensation to the establishments subordinate to them within the following limits :—

(I) (*a*) When the price of the common staple food-grain of the district is dearer than R1 for twelve seers, but is not dearer than R1 for ten seers, all whole-time servants of Government on civil establishments whose pay does not exceed R30 per mensem, may receive an extra allowance at rates not exceeding those prescribed below :—

Pay exceeding R16 but not exceeding R30 per mensem . . .	R2
Pay not exceeding R16 per mensem	R1

When the pay is less than R5 per mensem, the extra allowance may be increased, at the discretion of the sanctioning authority, so as to bring up the aggregate pay and allowance to an amount not exceeding R6 per mensem.

(*b*) When such grain is dearer than R1 for 10 seers, the above allowances may be raised to amounts not exceeding R3 and R1-8, respectively, and the aggregate pay and allowance of servants on less than R5 per mensem may be brought up to R6-8 per mensem.

Explanation 1.—In provinces in which the districts are very large, the taluk or other sub-division may be taken as area for the application of the test prices.

Explanation 2.—Local Governments may, at their discretion, take the average of the prices of the principal food-grains instead of the price of the common staple food-grain of the districts as the test.

**Explanation 3.*—The limits 10 and 12 seers per rupee are maxima, and any local Government may, at its discretion, withhold compensation until grain is dearer. Similarly, the pay limit of R30 a month should be regarded as the maximum, local Governments having full power on each occasion of distress prevailing to adopt a lower limit. But an officer whose pay as defined in explanation 4 exceeds R30 may be granted grain compensation allowance subject to the condition that the total of his pay and grain compensation allowance shall not exceed the total amount admissible to an officer whose pay is R30.

Explanation 4.—Local and hill allowances should not be taken into account in determining pay for the purpose of these rules. All other forms of remuneration besides pay proper, *e.g.*, acting, charge and overtime allowances, fees and pensions should be taken into account.

Explanation 5.—The allowance is to be determined with reference to the total emoluments drawn in a month and not with reference to the rate at which pay for the month or for any part of it, is drawn.

(II) The allowance is admissible to men who are officiating or in temporary employment and also to piece-workers in Government Presses, provided that they are drawing rates of salary which have been fixed with reference to normal circumstances, but the allowance is not admissible to men absent on leave or under suspension nor to part-time servants who are only engaged by Government for specific duties which do not prevent their earning money in other ways.

(III) Government servants drawing consolidated rates of pay part of which has been expressly granted for the upkeep of a horse or camel, are eligible for grain compensation if their net pay, excluding the above-mentioned allowance, does not exceed R30 per mensem. Mounted men who are eligible on their net pay to draw the grain compensation allowance for themselves may also get an extra allowance not exceeding R1 a month at the discretion of the local Government for the extra cost of feeding their horse or camel.

(IV) The orders in each case should be strictly temporary, and unless specially renewed should, in no case, be held to continue in force beyond the end of the financial year in which they were issued.

*(V) In Calcutta whenever grain compensation is sanctioned by the Government of Bengal for the Provincial Establishments, the publication of such sanction in the Calcutta Gazette will be sufficient authority to entitle Imperial Establishments in Calcutta to draw the allowance. Heads of Imperial Departments may follow the lead of the local Governments in respect of the establishment subordinate to them serving elsewhere than in Calcutta.

NOTE.—The common staple food of the district, taluk, or other sub-division means the cheapest grain of any kind commonly used by the people of the tract.

*2. *On the 13th May 1919, the Government of India issued revised instructions for the guidance of local Governments, in Finance Department letter No. 819-E. B., reproduced below :—*

1. * * * * * * * *

* * * * *

2. The object of the grain compensation rules, which appear in their present form in Article 72 of the Civil Account Code,† was to provide a temporary addition to the emoluments of low-paid servants on account of a temporary and abnormal rise in prices. But of late years, the trend of prices has been such that what may be called the "scarcity limits" laid down in Article 72 have in many parts of the country become normal price conditions and in some provinces grain compensation has become to all intents and purposes a normal addition to pay. Where these conditions prevail it seems reasonably certain that prices have become permanently established on a higher level, and the fact cannot indefinitely be ignored. The salaries of low-paid employés must sooner or later be adjusted to the new level of prices and the scarcity limits, at which grain compensation begins to be payable, must be fixed in a reasonable relation to the normal prices. In the Madras Presidency this policy has already been adopted. Four or five years ago the local Government came to the conclusion that a general revision of the salaries of low-paid employés could no longer be deferred and prepared schemes for increasing the pay of such establishments in all departments. As soon as the revision was effected in any department the employés in it ceased to be eligible for grain compensation allowance under the existing rules, and could be granted such an allowance only under any new system that might be devised in the future. The Government of India are of opinion that similar action should be taken in other provinces also, when a suitable opportunity offers. It will be understood that in dealing with such revisions of establishments the local Governments will only act within the existing limits of their financial powers in this respect.

3. The new system which the Government of India contemplate is based on the assumption that the salaries of low-paid establishments will ultimately be brought into accord with what is now the normal level of prices, and that in each province the local Government is the authority which can best determine what for the future is to be deemed to be the normal price. On that assumption the Government of India are of opinion—

(1) That grain compensation allowances should not be granted to officers on pay exceeding R30 a month, and

(2) That the maximum allowance should not exceed R3 a month.

Subject to these two conditions local Governments will have full discretion to determine the price limits at which the allowance will become payable and the rates at which it shall be paid. The Government of India consider that no allowances should be given until there has been a material rise in prices above the normal, and that for this purpose an increase of not less than 25 per cent. might be treated as a material rise. But they mention this percentage only as illustrative and not as essential.

† Seventh Edition.

No. 50.

Appendix 3—

Insert the following Note at the head of this Appendix :

" NOTE.—The local Government of a Governor's province exercises full powers in regard to the grant of the allowance dealt with in this Appendix so far as provincial expenditure is concerned."

(C. A. C., I., 8th Edition, Reforms List, No. 50—1-4-21.)

APPENDIX 3.

4. The Government of India recognize that it will not be possible in all provinces, especially in present war conditions, at once to adjust the pay of existing low-paid establishments to a higher range of prices. Moreover the action taken in different provinces must vary materially with reference not merely to local scales of prices but to the condition of provincial finances. An intermediate period is, therefore, inevitable before the new system can be completely introduced. Where a local Government considers that the salaries of its low-paid servants are no longer adequate in view of existing price conditions, but is debarred by financial or other conditions from increasing salaries at once, it can continue to act under existing Article 72, Civil Account Code, but with full option to apply the discretion granted to it by explanation 3 to Rule (1). *A fortiori* it can act thus when it does not consider a revision of salaries necessary.

5. With effect from the date of this letter it will also be open to a local Government to declare that the members of any establishment, the pay of which has been recently revised, shall be eligible for grain compensation allowance only under such arrangements as the local Government may make in accordance with what is said in paragraph 4 above. It is suggested that local Governments might review the establishments whose pay has been increased in the last few years and determine whether the new scales of pay can be said to be adequate to what would be normal prices at the present time. If, however, local Governments find it preferable to defer this examination until the disturbing effect of war conditions has been eliminated, the Government of India will raise no objection. For the future when the pay of low-paid establishments is increased, it should be clearly stated what are the existing prices with reference to which the readjustment is made, and these establishments should cease to be eligible for grain compensation allowance under the existing rules.

6. I am to add that it will remain an essential condition, as laid down in paragraph 4 of Finance Department letter No. 1387-E. B., dated the 7th October 1914, that any additional cost involved by the alteration of the existing rules shall fall on the local Governments so far as their own establishments are concerned. As regards Imperial establishments, the Government of India will maintain, as a general rule, the procedure indicated in Rule V of Article 72 and follow the lead of the local Governments in respect of like establishments subordinate to the latter.

*APPENDIX 4.

Stores Rules.

Subject to the provisions of the General Rules specified below, and to any instructions regarding specific articles which have been, or may be, issued by the Government of India from time to time (*e.g.*, those relating to the supply of stationery), the following are the rules relating to the supply of articles required for the public service. These rules supersede all previous orders which are not explicitly continued.

RULE 1.—*Articles manufactured in India from Indian materials.*

All articles which are produced in India in the form of raw material, or are manufactured in India from materials produced in India, should, by preference, be purchased locally, provided that the quality is sufficiently good for the purpose, and the price not unfavourable.

RULE 2.—*Articles manufactured in India from imported materials.*

All articles manufactured in India from imported materials should, by preference, be purchased in India, subject, however, to the following conditions :—

(*a*) That a substantial part of the process of manufacture of the articles purchased has been performed in India.

(*b*) That the price is as low as that at which articles of similar quality can be obtained through the India Office.

(*c*) That the materials employed are subjected to such inspection and tests as may be prescribed by the Government of India.

NOTE.—The term "a substantial part of the process of manufacture" in clause (*a*) means that a substantial part of the preparation of the finished article must be performed in India, whether from raw materials or from component parts obtained in a finished state from other sources.

RULE 3.—*Articles which are not manufactured in India.*

Articles which are not manufactured in India should be obtained by indent upon the Store Department of the India Office, except in the following cases :—

(*a*) When the articles are already in India at the time of order, and their price and quality are not unfavourable as compared with those at which similar articles could be obtained through the India Office, and the cost of the supply does not exceed the limits prescribed at the end of Rule 13.

(*b*) In the case of important construction works let out on contract, articles not manufactured in India required for the construction of such works may be supplied by the contracting firm, subject to the following conditions :—

**(*i*) That the firm is approved by the Government of India and is included in the list of firms so approved—*Vide* Annexure C.

(*ii*) That the materials are subject to the current specifications and tests prescribed by the Government of India.

NOTE.—Articles of clothing and equipment of European manufacture required for the Burma Police Department may be procured for the present without the intervention of the India Office.

** Applications for the inclusion of the names of firms in the list of approved firms referred to in sub-rule (*b*) (*i*) should be made to the Government of the province to which the firms belong, and the local Government concerned should submit the applications to the Government of India with an expression of its views on each case. This list is to be restricted to the names of firms of standing and repute, who are important structural contractors (*i.e.*, competent to supply or erect large structures including buildings). Only those firms will be included whose command of capital, plant and labour will be a guarantee against any risk of abuse, and who are not likely to risk the removal of their names and the loss of reputation resulting from the supply of inferior materials and stores.

Corrections to the Civil Account Code, Volume I, 8th Edition.

No. 332.

Pages 116-124, Appendix 4—

Substitute the following for this Appendix :—

APPENDIX 4.

Rules for the Supply of Articles for the Public Service.

PREAMBLE.

The policy of the Government of India is to make their purchases of stores for the public service in such a way as to encourage the industries of the country, so far as is consistent with economy and efficiency. In pursuance of this policy the following rules are prescribed, with the sanction of the Secretary of State, for the supply of articles for the public service. These rules, which are subject to any instructions regarding specific articles which have been or may be made by the Government of India with the sanction of the Secretary of State from time to time (*e.g.*, those relating to the supply of stationery and printing stores for the public service), supersede all previous orders which are not explicitly continued.

The rules are applicable to the Government of India and to provinces other than Governors' Provinces.

RULE 1.—*Articles manufactured in India from Indian materials.*

All articles which are produced in India in the form of raw material, or are manufactured in India from materials produced in India should, in preference to articles not manufactured in India or wholly or partly manufactured in India from imported materials, be purchased locally, provided that the quality is sufficiently good for the purpose, and the price reasonable.

Note.—Although a strict comparison of prices is not enjoined by this rule, it is essential in the interests of economy that the purchasing officer should take into consideration, so far as may be possible, the price at which articles of similar quality not manufactured or produced in India can be purchased at the time.

RULE 2.—*Articles manufactured in India from imported materials.*

Articles wholly or partly manufactured in India from imported materials should also be purchased in India in preference to articles not manufactured in India, provided that the quality is sufficiently good and the price not unfavourable.

RULE 3.—*Articles which are not manufactured in India.*

Articles which are not manufactured in India should be obtained by indent upon the Store Department, London, except in the following cases :—

(*a*) When the articles are already in India at the time of order or are already on their way out, and their price and quality are not unfavourable as compared with those at which similar articles could be obtained through the Store Department, London, and the cost of the supply does not exceed the limits prescribed in Rule 11. When the total value of the articles required is trifling it is generally desirable to purchase them locally.

(*b*) In the case of important construction works let out on contract, articles not manufactured in India required for the construction of such works may be supplied by the contracting firm subject to the following conditions :—

(i) That the firm is approved by the Chief Controller of Stores, Indian Stores Department, and is included in the list* of firms so approved.

(ii) That the materials are subject to the current specifications and tests prescribed by the Government of India.

(c) Plant and machinery and component parts thereof may be purchased from branches† established in India of manufacturing firms borne on the list of the Chief Controller of Stores, Indian Stores Department, provided that the following conditions are observed :—

(i) That the purchase is made by the Chief Controller of Stores, Indian Stores Department, or by a highly qualified engineer directly responsible to the Government of India for the order so placed.

(ii) That the plant and machinery are of standard patterns such as are ordinarily manufactured by the firm, and have actually been so manufactured.

(iii) That the branch firm entertains a staff of expert mechanics capable, when so required, of erecting and repairing the plant and machinery which it supplies.

(iv) That the actual price of the articles (exclusive of any expenditure representing cost of erection) is as low as that at which articles of the same make can be supplied by the Store Department, London.

(v) That when test or inspection of the plant or machinery during manufacture or before shipment is necessary or desirable arrangements are made for such test and inspection to be carried out by the India Store Department, London.

Note 1.—It should clearly be understood by indenting officers that this rule is subject to the preference which should be given under Rules 1 and 2 to articles of Indian manufacture.

Note 2.—Application for inclusion in the lists mentioned in this rule should be made to the Chief Controller of Stores, Indian Stores Department, direct by the firm with a full statement of the reasons which in its opinion justify such inclusion.

RULE 4.—*Articles which should be purchased in India.*

The following articles, whether manufactured or produced in India or not, should be purchased in India provided that they comply with the current specifications, are of the requisite quality, and can be obtained at a not unfavourable price :—

(a) Those of a perishable nature.

(b) Explosives.

(c) Block tin.

(d) Wines and spirits and bottled beer for the use of Government hospitals in India.

(e) Kerosine oil.

(f) Plant and materials for electric installations intended to take current from existing centres; and small electrical power and lighting plants of not more than 25 kilowatt capacity, which involve the provision of generators and cables for distribution, provided they comply with the current specifications and tests prescribed by the Government of India.

(g) Australian timber.

(h) Australian copper.

(i) Italian marble.

(j) British Columbian timber.

(k) Plant and materials for small gas installations, the cost of which does not exceed Rs. 15,000.

(l) Cheap articles of common use required in small-quantities only.

(m) African and Australian coal.

(n) Lubricating and fuel oil.

(o) Such other classes of articles, that can be obtained more economically in the local market or that cannot conveniently be purchased through the agency of the London Store Department, as may from time to time be prescribed by the Government of India.

* The list of firms referred to in this rule is maintained by the Chief Controller of Stores.

† Branches may be held to cover approved technical agents of manufacturers who do not merely act as selling agents but are also in a position to render the same kind of technical assistance in India as actual branches of the firms.

RULE 5.—*Special purchases in India.*

In cases of emergency, or when inconvenience to the public service would be caused by waiting to obtain an article from England through the India Store Department, London, or when, owing to the greater promptitude of supply, an economy can be effected by purchasing in India articles which, under the foregoing rules, should be obtained through that Department, the purchase may be made in India, subject to the limits prescribed in Rule 1., provided that the articles are in India at the time of order or are already on their way out. In such cases, if the value of the articles exceeds Rs. 1,500, the sanctioning officer should place on record the reasons which make the local purchase desirable. This record shall be available for the inspection of the Examiner of Accounts or the supervising officer, when required.

RULE 6.—*Inter-departmental purchases.*

Nothing in the rules is to be deemed to prohibit the purchase of stores by one department or railway from another.

RULE 7.—*Method of obtaining stores not purchased in India.*

All articles which, under the foregoing rules, are not to be bought in India, should ordinarily be obtained by indent on the India Store Department, London, except those the purchase of which outside India is specially authorised by these rules. Such purchase is at present permissible in the case of the following articles:—

(*i*) Seeds.

(*ii*) Cinchona bark.

(*iii*) Articles for experimental or research purposes required by officers approved by the Government of India from time to time. A list of the officers thus approved is given in the Annexure.

(*iv*) Excise instruments and apparatus required by Excise Departments for experimental or research purposes.

(*v*) China, glass, cutlery, plate, crockery and perishable fabrics, including linen for residences which are furnished by Government.

(*vi*) Australian timber.

(*vii*) British Columbian timber.

(*viii*) Such articles as Superintendents of Vaccine Depôts may require for the preparation of vaccine lymph (*e.g.*, lanoline and glycerine).

(*ix*) Chemicals and scientific instruments which do not require careful inspection and testing or which are of standard description usually quoted by well-known firms, provided that the articles cannot be procured from the Medical Store Depôts.

(*x*) Articles required for Viceregal residences in special and urgent cases.

NOTE.—Payments for stores purchased under this rule should be made direct to the suppliers by the purchasing officers.

RULE 8.—*Method of comparing prices.*

In all cases in which the selection of source of supply depends upon comparison of prices the procedure to be adopted for such a comparison is as follows:—

(*i*) A reference should be made to Home prices notified continually by the India Store Department, London, to the Chief Controller of Stores, Indian Stores Department, or as otherwise ascertained, and freight should be added at the current rates paid by the India Stores Department, London, together with such charges for interest, insurance, and freight brokerage as may be declared from time to time by the Chief Controller of Stores.

(*ii*) In cases of important contracts, the prices ruling in the English Market should be ascertained by telegraphic reference to the India Store Department, London.

(*iii*) In cases where the necessary information as to Home prices is not available the purchase in India shall be subject to the condition that the price is reasonable.

(*iv*) In order to arrive at the market value at an Indian port of the article imported from England the following charges shall be included:—

(*a*) Landing, wharfage, and port charges.

(*b*) Customs duty as shown in the tariff to be applicable to the article in question, to be calculated on its cost *plus* the additional charges mentioned in the earlier part of this rule.

(*v*) The cost of carriage to site from port or place of manufacture, as the case may be, shall be taken into account.

RULE 9.—*Tests.*

Any articles purchased in India which should be tested are liable to the specifications laid down from time to time by competent authority, with the approval of the Government of India, and should be required to pass the tests prescribed for such articles.

RULE 10.—*Firms from which iron and steel may be bought in India.*

Important iron and steel work, if purchased in India, should only be obtained from firms, approved by the Chief Controller of Stores, Indian Stores Department, and entered in a schedule* as corrected from time to time by that officer.

NOTE 1.—By "important iron or steel work" are meant articles of iron or steel which form important components of the project in hand, *e.g.*, bridge girders and roof trusses, built up in the firm's workshops and supplied ready for erection, in such sections as may be convenient, and rolled steel beams, rails or other sections cut to length or otherwise prepared at the firm's workshops to suit the indenting officer's requirements. The intention of the rule is to ensure that parts, the accurate preparation of which is essential to the security of a project, shall be obtained only from firms which possess workshops and appliances capable of turning out work of the desired standard. The raw materials used may be either imported or of Indian manufacture, subject to the usual specifications.

NOTE 2.—For the procedure to be followed by firms desiring to be included in the list mentioned in this rule see note 2 to Rule 3.

RULE 11.—*Financial limits on powers of officers to make purchases in India.*

A Department's or an officer's financial powers in the matter of the purchase of stores ordinarily extend to the limits to which it or he is empowered to enter into contracts; but in the case of purchases made in India under rule 3 (*a*) and rule 5, the limits up to which power to purchase any one article or any number of similar articles purchased at one time extends are as follows:—

In respect of rules 3 (a) and 5.

(*a*) *Civil Departments.*

	Rs.
(*i*) Departments of the Government of India other than the Railway Department (Railway Board) and the Department of Industries and Labour, Public Works Branch	1,000
(*ii*) Heads of Departments, Commissioners of Divisions and other officers of or above the rank of Collector whom the Local Government may select	500
(*iii*) Other officers authorised to incur expenditure	100
(*iv*) The President, Forest Research Institute, Dehra Dun	2,000
(*v*) Surveyor General of India	Full powers.
(*vi*) Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa	"
(*vii*) Director-General of Observatories	"
(*viii*) Director-General, Posts and Telegraphs	"
(*ix*) Political Resident, Persian Gulf	"
(*x*) Chief Commissioner, Andaman and Nicobar Islands	"
(*xi*) Mint Masters	"
(*xii*) Local Government	"

NOTE.—In respect of purchases made for *toshakhana* purposes the Foreign and Political Department has full powers.

* The schedule referred to in this rule is maintained by the Chief Controller of Stores.

No. 384.

Page 116, Appendix 4 (as introduced by correction No. 332).

In Rule 11, *insert* the following (as a new entry under (*d*) Army Department :—

"Officer Commanding, Central Mechanical Transport Stores Depot, Chaklala.....200."

[C. A. C., Vol. 1, 8th Edn., No. 384, dated 1-6-25.]

No. 353.

Page 116—

Appendix 4 as introduced by correction slip No. 332, dated 1st August 1924—

Insert the following as a new entry under (*d*) Army Department in Rule 11—

(*i*) A. Master General of Supply . . . Full powers

(C. A. C., Vol. I, No. 353, dated 1st December 1924.)

(b) *Public Works Department.*

	Rs.
(i) Executive or Assistant Engineer holding charge of a Division	1,000
(ii) Superintending Engineer or Superintendent of Works	5,000
(iii) Local Government and Department of Industries and Labour, Public Works Branch	Full powers.

(c) *Railway Department.*

	Rs.
(i) Executive or Assistant Engineer holding charge of a Division on a line under construction or survey	1,000
(ii) Engineer-in-Chief holding charge of a line under construction or survey	5,000
(iii) Agent of an open line	10,000
(iv) Railway Board	Full powers.

NOTE.—Agents of open lines may delegate to their Engineers-in-Chief, Executive Engineers, or Assistant Engineers holding charge of a Division such power of purchase as they deem fit up to the limits specified for lines under construction, and to their Controllers of Stores up to the limits specified for Executive Engineers.

(d) *Army Department.*

	Rs.
(i) Engineer-in-Chief, Army Head-quarters	Full powers.
(ii) Air Officer Commanding, Royal Air Force in India	30,000
(iii) Chief Engineer; General Officers Commanding-in-Chief, Commands	15,000
(iv) Commanding Royal Engineer; District Commanders and Director General, Indian Medical Service	10,000
(v) Assistant Commanding Royal Engineer; Officer Commanding, Independent Brigade Area; Director of Ordnance Factories; Director, Royal Indian Marine; Director of Remounts and Director of Farms	5,000
(vi) Officers Commanding Brigades or Brigade Areas	2,000
(vii) Indian Army Service Corps, Officer on Special Duty in Kashmir	1,000
(viii) Chief of the General Staff; Adjutant General in India; Quartermaster-General in India; Master General of Supply; Director, Medical Services; Military Accountant General; Controllers of Military Accounts and Deputy Assistant Directors of Remounts, Commands	500
(ix) Assistant Controller of Dairy Farms; Officers Commanding Stations; Superintendent, Ordnance Factory; Inspectors (Ordnance Department); Proof and Experimental Officer, Balasore (Ordnance Department); Officer in Charge, Medical Store Depôt; Commandant, Indian Staff College, Quetta; Commandant, Prince of Wales' Royal Indian Military College, Dehra Dun; Assistant Controller of Grass Farms; Officer Commanding a Wing, Royal Air Force; Officer Commanding, Aircraft Depôt, Royal Air Force and Officer Commanding, Aircraft Park, Royal Air Force	400
(x) Military Secretary, Army Headquarters	250
(xi) Chief Ordnance Officer; Chief Inspector of General Stores; District Remount Officer, and Superintendent, Remount Depôt	200
(xii) Officer Commanding a unit; Senior Medical Officer, Indian Medical Service, of a Station; Recruiting Officer for Gurkhas, Gorakhpur; Assistant Inspectors (with the exception of the Assistant Inspector in charge of General Stores) Ordnance Department and Officer Commanding a Squadron, Royal Air Force	40
(xiii) Officers (ordnance or departmental) in charge of depôts	20

(*e*) *Indian Stores Department.*

	Rs.
(*i*) Chief Controller of Stores	Full powers.
(*ii*) Metallurgical Inspector	1,000
(*iii*) Superintendent, Government Test House	1,000

NOTE 1.—The financial limits imposed under this rule in respect of purchases made under rules 3 (a) and 5, do not apply to the purchase of articles required on mobilisation or during the continuance of military operations.

NOTE 2.—These powers are subject to the rules of the budget system. No sanction may be given which will involve expenditure from the budget grant of any future year. The powers extend to each sanction, whether against Army, Military Works or Marine funds. In the case of the Ordnance, Medical Stores, and Remount Departments, the Divisional, Brigade and Station Commanders are not competent financial authorities.

NOTE 3.—The Government of India are authorised to modify this list and the monetary limits hereby prescribed at their descretion.

RULE. 12.—*Power to sanction departures from the rules.*

The Government of India have power to sanction departures from the rules in cases in which departure is in the public interest, subject to a report to the Secretary of State if the expenditure exceeds Rs. 50,000 in any single case. Applications for sanction in such cases should be made to the Government of India in the Department of Industries and Labour.

No. 369.

Page 116, Appendix 4 (as introduced by correction No. 332, dated 1st August 1924)—

Insert the following after "Superintendent, Ordnance Factory" *in the list of officers named in rule 11 (d) (IX) :—*

"Officer-in-Charge, Military Food Laboratory, Kasauli"

Insert the following in the list of officers named in the Annexure to this Appendix :—

"Officer-in-Charge, Military Food Laboratory, Kasauli".

(C. A. C., I, 8th Edn., No. 369, dated 1st April 1925.)

ANNEXURE.

List of Departments and officers referred to in rule (7) (*iii*), serving directly under the Government of India or in Provinces other than Governors' Provinces, who are authorised to obtain direct from manufacturers or dealers in England or in any other foreign country such articles as they may require for experimental or research purposes.

Superintendents of X-ray Institutes.

Chemical Examiners.

Superintendents of Vaccine Depôts.

Principals of Medical Colleges.

Superintendents of Medical Schools.

Director of Bacteriological, Pathological or Research Laboratories, including officers in charge of Divisional and Brigade Laboratories.

Principals of Arts Colleges.

Principals of Technical and Industrial Institutes.

Directors of Industries.

Directors of Public Health.

Principals of Training Colleges.

Surveyor-General of India.

Inspector-General of Forests.

Director-General of Observatories.

Director of the Botanical Survey.

Agricultural Adviser to the Government of India and Director, Agricultural Research Institute, Pusa.

Director and First Bacteriologist, Imperial Bacteriological Laboratory, Muktesar.

Imperial Agricultural Chemist.

Imperial Mycologist.

Imperial Entomologist.

Imperial Economic Botanist.

Imperial Agricultural Bacteriologist.

Imperial Agriculturist.

Physiological Chemist.

Imperial Dairy Expert.

Director General of Archæology.

Directors of Agriculture.

President, Forest Research Institute and College.

Director, Geological Survey of India.

Railway Board.

Directors of Public Instruction.

Director of the Zoological Survey of India.

Metallurgical Inspector.

Superintendent, Government Test House.

Commissioner, Northern India Salt Revenue.

Master General of Supply.

Director of Ordnance Factories.

Director of Artillery.

Archæological Chemist in India.

Government Examiner of Questioned Documents.

Director-General, Posts and Telegraphs."

[C. A. C. I., 8th Edn., No. 332, dated 1-8-24.]

No. 64.

Page 117, Rule 4—

Insert the following as clause (m), renumbering the present clause (m) as clause (n) :—

"(m) African and Australian Coal."

(O. A. C., Vol. I, 8th Edn., No. 64, dated 1st January 1922.)

No. 113.

Page 117, Appendix 4, Rule 4—

To the list of articles given in this Rule add the following as clause (n), *renumbering the present clause* (n) *as clause* (o):—

(n) Lubricating and fuel oils".

[C. A. C., Vol. I, 8th Edn., No. 113, dated 15th October 1922.]

†RULE 4.—*Articles which should be purchased in India.*

The following articles, whether manufactured or produced in India, or not, should be purchased in India, provided that they comply with the current specifications, are of the requisite quality, and can be obtained at a not unfavourable price :—

(*a*) Those of a perishable nature.
(*b*) Explosives.
(*c*) Block tin.
(*d*) Wines and spirits and English bottled beer for the use of Government hospitals in India.
(*e*) Kerosene oil.
(*f*) Plant and materials for electric installations intended to take current from existing centres; and small electrical power and lighting plants of not more than 25 kilowatt capacity, which involve the provision of generators and cables for distribution, provided they comply with the current specifications and tests prescribed by the Store Department of the India Office.
(*g*) Australian timber.
(*h*) Australian copper.
(*i*) Italian marble.
(*j*) British Columbian timber.
(*k*) Plant and materials for small gas installations the cost of which does not exceed R15,000.
(*l*) Cheap articles of common use required in small quantities only.
(*m*) Such other classes of articles as may from time to time be prescribed by the Government of India. All such cases should be reported to the Secretary of State for his information.

RULE 5.—*Special purchases in India.*

When serious inconvenience to the public service would be caused by waiting to obtain an article from England through the Director-General of Stores, or when, owing to the greater promptitude of supply, an economy can be effected by purchasing in India articles which, under the foregoing rules, should be obtained through the Store Department, the purchase may be made in India, subject to Rule 13, provided that the articles are already in India at the time of order; but in such cases, if the value of the articles exceeds R750, the sanctioning officer should place on record the reasons which make the local purchase desirable. This record shall be available for the information of the Examiner** of Accounts or the Supervising Officer when required.

RULE 6.—*Inter-departmental purchases.*

Nothing in the rules is to be deemed to prohibit the purchase of stores of European manufacture by one Department or Railway from another.

‡RULE 7.—*Method of obtaining Stores not purchased in India.*

All articles which under the foregoing rules are not to be bought in India should be obtained by indent on the Store Department of the India Office, except any which the Secretary of State may have specially authorised the Government of India or its officers to purchase direct outside India. Such purchase is at present permissible in the case of the following articles :—

(*i*) Seeds.
(*ii*) Cinchona bark.

† Purchases made under this rule are not subject to the condition that the articles must be in India at the time of order.

** Accountant General, Chief Auditor, or other Audit Officer.

‡ 1. The power conferred by Rule 7(*iii*) and (*iv*) covers the purchase through local agents of articles required for experimental or research purposes.

2. The Institutions, empowered by Rule 7 (*ix*) are required to see that the suppliers ship the stores and are made responsible for packing them in such a manner, as to ensure safe transit and that payment is deferred until the articles have been received and found satisfactory.

3. See also Annexure D.

(*iii*) Articles for experimental or research purposes required by officers approved by the Government of India from time to time. A list of the officers thus approved is given in Annexure A.

(*iv*) Excise instruments and apparatus required by Provincial Excise Departments for experimental or research purposes.

(*v*) China, glass, cutlery, plate, crockery and perishable fabrics, including linen, for residences which are furnished by Government.

(*vi*) Australian and British Columbian timber.

(*vii*) Australian lead.

(*viii*) Such articles as Superintendents of Vaccine Depôts may require for the preparation of vaccine lymph (*e.g.*, lanoline and glycerine).

(*ix*) Chemicals and scientific instruments which do not require careful inspection and testing or which are of standard descriptions usually quoted by well-known firms, provided that the articles cannot be procured from the Medical Store Depôts.

(*x*) Articles required for Viceregal residences in special and urgent cases.

NOTE.—Payments for stores purchased under this rule should be made direct to the suppliers by the purchasing officers.

General Rules.

RULE 8.—*Forecast of requirements which should under the rules be complied with by indent on the India Office.*

All requirements should be fulfilled locally in accordance with the provisions of the Resolution No. 4941—4988-102, dated the 14th July 1909, provided that quality and price are not unfavourable and provided that such purchase does not violate any of the instructions contained in these rules. In cases, however, in which stores have to be obtained through the India Office, every effort should be made to foresee requirements so that the indents may be despatched in ample time. Persistent failure of any officer to make such efforts should be brought to notice by the local Government or other authority, which may, at its discretion, cancel or reduce the powers of sanction entrusted to the officer at fault.

†RULE 9.—*Time required to obtain Stores from England.*

It may be assumed that the time required from the transmission of an indent upon the Secretary of State to the receipt of the stores is :—

Urgent telegraphic indents, not less than three months.
Ordinary indents, six to ten months, according to the article demanded.
For special stores, *e.g.*, large girders, rolling stock, etc., up to one year in ordinary times.

NOTE.—When ordinary stock articles conforming to well-recognised standards are required within a shorter period than three months, and the purchase has, under the rules, to be made through the India Office, the indenting Officer shall, if he desires that the procedure indicated in the Resolution in the Department of Commerce and Industry, No. 6822-6869-37, dated the 13th September 1911, be adopted, state the fact clearly in his telegraphic indent.

RULE 10.—*Method of comparing prices.*

In all cases in which the selection of source of supply depends upon comparison of prices, the procedure to be adopted for such a comparison is as follows :—

(*i*) A reference should be made to Home prices as shown in the Rate Lists, and freight should be added at the lowest rates paid by the India Office together with 13*s.* 4*d.* per 100*l.* for interest, 2*s.* 2*d.* per 100*l.* for insurance, and 3*d.* per ton for freight brokerage.

(*ii*) In cases of important contracts, the prices ruling in the English market should be ascertained by telegraphic reference to the Director-General of Stores.

(*iii*) In cases where the necessary information as to Home prices is not available from the Rate Lists, the purchase in India shall be subject to the condition that the price is not unfavourable.

† See also Annexure D.

(*iv*) In order to arrive at the market value at an Indian port of the article imported from England the following charges shall be included :—

(*a*) Landing, wharfage, and port charges as shown in the Rate Lists.

(*b*) Customs duty, as shown in the Tariff to be applicable to the article in question, to be calculated on its cost *plus* the additional charges mentioned in the earlier part of this rule.

(*v*) The cost of carriage to site from port or place of manufacture, as the case may be, shall be taken into account.

RULE 11.—*Tests.*

Any articles purchased in India which should be tested are liable to the specifications laid down from time to time by competent authority, with the approval of the Secretary of State in Council, and should be required to pass the tests prescribed for such articles.

RULE 12.—*Firms from which iron and steel may be bought in India.*

Important iron and steel work, if purchased in India, should only be obtained from firms approved by the local Government and entered in a Schedule as corrected from time to time by the Government of India. A list of approved firms is given in Annexure B.

NOTE.—By "important iron or steel work" are meant articles of iron or steel, which form important components of the project in hand ; *e.g.*, bridge girders and roof trusses, built up in the firm's workshops and supplied ready for erection, in such sections as may be convenient, and rolled steel beams, rails or other sections cut to length or otherwise prepared at the firm's workshops to suit the indenting officer's requirements. The intention of the rule is to ensure that parts, the accurate preparation of which is essential to the security of a project, shall be obtained only from firms† which possess workshops and appliances capable of turning out work of the desired standard. The raw materials used may be either imported or of Indian manufacture, subject to the usual specifications.

**RULE 13.—*Financial limits on powers of officers to make purchases in India.*

In the case of purchases made under Rules 1, 2 and 4, an officer's powers of purchase extend to the ordinary limits to which he is empowered to enter into contracts : but in the case of purchases made in India under Rules 3 (*a*) and 5, the limits for expenditure on any one article or on any number of similar articles purchased at one time are as follows :—

(*a*) *Civil Departments.*

	R
(*i*) Heads of Departments, Commissioners of Divisions, and other officers of or above the rank of Collector whom the local Government may select, Principals of Colleges and Inspectors of Schools in Bengal, Bihar and Orissa and Assam .	250
(*ii*) Other officers authorised to incur expenditure	50
(*iii*) Controller of Printing, Stationery and Stamps . . .	1,000
(*iv*) Local Government :—	
1. In case of purchases made under Rule 3 (*a*) .	3,000
2. In case of purchases made under Rule 5 . . .	Full powers

† The names of only *bonâ fide* manufacturing firms in India, capable of supplying *important* iron and steel work, shall be entered in the list of approved firms referred to above. A firm desirous of having its name entered in Annexure B shall make an application to that effect to the Government of the Province to which it belongs. The local Government, if it considers the firm eligible for inclusion in the Annexure, shall submit the application, with its recommendation, for the orders of the Government of India.

** These limitations are temporarily inoperative. The existing limitations are :—

(*i*) For purchases from Surplus Stock . . .	The budget provision of the purchasing officer.
(*ii*) For other purchases in India—	
(*a*) Officers who have full powers under Rule 5 .	Full powers both under Rule 3(*a*) and Rule 5.
(*b*) Other officers	Both under Rule 3(*a*) and Rule 5 double the limit fixed for purchases under Rule 5.

APPENDIX 4.

The powers of a local Government are also exercised by the following officers :—

Surveyor-General of India.
Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa.
Director-General of Observatories.
Director-General, Posts and Telegraphs.
Political Resident, Persian Gulf.
Superintendent of Port Blair.

(b) *Public Works Department.*

	For purchases made under Rule 3(a).	For purchases made under Rule 5.
	R	R
(i) Executive or Assistant Engineer holding charge of a Division	200	500
(ii) Superintending Engineer or Superintendent of Works	1,000	2,500
(iii) Local Government	3,000	Full powers.

(c) *Railway Department.*

(i) Executive or Assistant Engineer holding charge of a Division on a line under construction or survey	200	500
(ii) Engineer-in-Chief holding charge of a line under construction or survey	1,000	2,500
(iii) Agent of an open line	1,000	2,500
(iv) Railway Board	3,000	Full powers.

NOTE.—Agents of open lines may delegate to their Chief Engineers, Executive Engineers or Assistant Engineers holding charge of a Division, such powers of purchase as they deem fit up to the limits specified for lines under construction, and to their Controllers of Stores up to the limits specified for Executive Engineers.

(d) *Army Department.*

	For purchases made under Rule 3(a).	For purchases made under Rule 5.
	R	R
(i) Director-General of Military Works	3,000	Full powers.
(ii) Divisional Commander	3,000	5,000
(iii) Officer Commanding an independent Brigade; †Director-General of Ordnance; Director, Royal Indian Marine; Director-General, Indian Medical Service (for medical store depôts); Director, Army Clothing; and Director-General, Army Remount Department	2,500	2,500
(iv) Officer Commanding a brigade, other than those included in (iii); Director of Ordnance Factories; Director of Ordnance Inspection and Director of Ordnance Stores	1,000	1,000
(v) Superintendent, Army Clothing Factory; Supply and Transport Officer on special duty in Kashmir; and Deputy Director, Royal Indian Marine	500	500

† The Director-General of Ordnance has full powers of local purchase under rule 5 in cases where the purchases are required to meet urgent field service requirements or to replace issues from mobilization reserves for the equipment of troops suddenly ordered on field service.

No. 284.

Page 121, Appendix 4, Rule 13—

Insert the following under a new heading:—

"(*f*) *Indian Stores Department.*"

	For purchases made under Rule 3 (*a*).	For purchases made under Rule 5.
Chief Controller of Stores . . .	Full powers .	Full powers.

[C. A. C. I, 8th Edition, No. 284, dated 1-11-23.]

	For purchases made under Rule 3(*a*).	For purchases made under Rule 5.
	R	R
(*vi*) Chief of the General Staff; General Officers Commanding, Northern and Southern Armies; Adjutant-General in India; Quarter-master-General in India; Director, Medical Services, Army Head Quarters, India; Military Secretary to His Excellency the Commander-in-Chief; Military Accountant General; Controllers of Military Accounts; and Controller of Military Supply Accounts .	250	250
(*vii*) Officer Commanding a station; Superintendent, Army Remount Department; Superintendent, Ordnance Factory; Government Inspector of Army Boots Factory, Cawnpore; Assistant Director of Ordnance Stores; Inspectors (Ordnance Department), the Assistant Inspector in charge of General Stores and the Proof and Experimental Officer, Balasore; Medical Store-keeper; Commandant, Indian Staff College; Assistant Director of Supplies and Assistant Director of Transport; and Assistant Director of Grass Farms . .	200	200
(*viii*) Officer Commanding a unit (including a hospital); Senior Medical Officer, Indian Medical Service of a station; Recruiting Officer for Gurkhas at Gorakhpur; Officers (Ordnance or Departmental) in charge of depôts; Assistant Inspectors (Ordnance Department) with the exception of the Assistant Inspector in charge of General Stores; Officers in charge of Supply Reserve Depôts; Commissioned Officers Commanding Depôt Transport Lines; Station Supply Officer in charge of Supplies; and Chief Chemical Examiner	20	20
(*e*) *Indian Munitions Board.*		
Metallurgical Inspector, Indian Munitions Board, Jamshedpur	500	500

NOTE 1.—The financial limits imposed under this rule in respect of purchases made under Rules 3 (*a*) and 5, do not apply to the purchase of articles required on mobilisation, or during the continuance of military operations.

NOTE 2.—These powers are subject to the rules of the budget system. No sanction may be given which will involve expenditure from the budget grant of any future year. The powers extend to each sanction, whether against Army, Military Works, or Marine funds.

In the case of the Ordnance, Medical Store and Remount Departments, the Divisional Brigades and Station Commanders are not competent financial authorities.

RULE 14.—*Power to sanction departures from the rules.*

The Government of India have power to sanction departures from the rules in cases in which such departure is absolutely unavoidable, subject to a report to the Secretary of State if the expenditure exceeds R50,000.

APPENDIX 4.

LOCAL PURCHASE RULES.

ANNEXURE A.

List of officers referred to in Rule 7 (*iii*), who are† authorised to obtain direct from manufacturers or dealers in England, America, Japan, or any other foreign countries such articles as they may require for experimental or research purposes.

Superintendent, X-Ray Institute.
Chemical Examiners.
Superintendents of Vaccine Depôts.
Principals of Medical Colleges.
Superintendents of Medical Schools.
Directors of Bacteriological, Pathological or Research Laboratories, including Officers-in-charge of Divisional and Brigade Laboratories.
Principals of Arts Colleges.
Principals of Technical and Industrial Institutes.
Directors of Industries.
Directors of Fisheries.
Sanitary Commissioners.
Director, Madras Cinchona Department.
Principals of Training Colleges.
Principals of Veterinary Colleges.
Officer-in-charge of the Experimental Sewage Installation at Poona.
Surveyor-General of India.
Inspector-General of Forests.
Director-General of Observatories.
Director of Botanical Survey.
Agricultural Adviser to the Government of India and Director, Agricultural Research Institute, Pusa.
Imperial Bacteriologist, Civil Veterinary Department.
Imperial Agricultural Chemist.
Imperial Mycologist.
Imperial Entomologist.
Directors of Agriculture.
President of the Imperial Forest Research Institute.
Principal of the Imperial Forest College.
Director, Geological Survey of India.
Railway Board.
Directors of Public Instruction.
Inspector of Science and European Schools, Central Provinces.
Chief Malaria Medical Officer, Punjab.
Chief Conservator of Forests, Burma.
Director of the Zoological Survey of India.
Metallurgical Inspector, Indian Munitions Board.
Conservator of Research and Working Plans, Burma.
Superintendent of Local Manufactures and Government Test House, Alipore.
Superintendent, Government Acetone Factory, Nasik Road.
Conservator of Forests, Western Circle, Punjab.
Commissioner, Northern India Salt Revenue.
Conservator of Forests, Eastern Circle, Punjab.

ANNEXURE B.

List of Firms referred to in Rule 12.

In Bengal.

The Bengal Iron and Steel Company, Ltd., Barakar.
The Vulcan Iron Works, Ltd.,
Messrs. Burn & Co.,
Messrs. Jessop & Co.,
Messrs. John King & Co.,
} of Calcutta.

† Within the limit of the funds annually allotted to them for the purpose in the budget.

No. 79.

Page 122, Annexure A to Appendix 4—

Add the following to the list of officers under this Annexure:—

"Superintendent, Government Museum, Madras."

(C. A. C., Vol. I, 8th edn., No. 79, dated 1st January 1922.)

No. 114.

Page 122, Appendix 4, Annexure A—

To the list of officers mentioned in this annexure, add "Archaeological Chemist in India".

[C. A. C., Vol. I, 8th Edn., No. 114, dated 15th October 1922.]

No. 65.

Page 122, Annexure A—

Insert the following under this Annexure :—

"Government Examiner of Questioned Documents."

(C. A. C., Vol. I, 8th Edn., No. 65, dated 1st January 1922.)

No. 255.

Page 123, Appendix 4, Annexure B—

For "The Engineering Co. of Karachi" *in the list of approved firms in the Bombay Presidency substitute* "Stubbs Engineering Company, Karachi."

[C. A. C., Vol. I, 8th Edn., No. 255, dated 1st July 1923.]

No. 246.

Page 123, Appendix 4, Annexure B.

To the list of approved firms in Bengal, add—

The Hoogly Docking and Engineering Company, Limited (Managing Agents, Messrs. Martin and Company) } of Calcutta.

[C. A. C., Vol. I, 8th Edn., No. 246, dated 1st June 1923.]

No. 148.

Page 123, Appendix 4, Annexure B—

To the list of approved firms under " Bihar and Orissa," *add* " The Kirtyanand Iron and Steel Works, Ltd."

[C. A. C., Vol. I, 8th Edn., No. 148, dated 1st April 1923.]

No. 146.

Page 123, Appendix 4, Annexure B—

Delete the entry "Messrs. Oakes & Co.," *in the Madras Presidency, and insert* "The Madras Engineering Works Ltd., Madras." *as the 3rd entry.*"

[C. A. C., Vol. I, 8th Edn., No. 146, dated 1st April 1923.]

No. 137.

Page 123, Appendix 4, Annexure B—

Above the last entry in the list of firms in Bengal, insert "Messrs. Parry's Engineering, Limited, of Calcutta"

[C. A. C. I, 8th Edition, No. 137, dated 2-1-1923.]

No. 136.

Page 123, Appendix 4, Annexure B—

Delete the entry "Messrs. N. D. Hari Ram and Brothers, Rawalpindi" *given under* Punjab.

[C. A. C. I, 8th Edition, No. 136, dated 2-1-1923.]

No. 135.

Page 123, Appendix 4, Annexure B—

To the list of approved firms in the Bombay Presidency, add "Messrs. W. Crowder & Co., Ltd., of Karachi." *below* "Messrs. Billimoria & Co.," *inserted by correction No. 68, dated the 1st January 1922.*

[C. A. C. I, 8th Edition, No. 135, dated 2-1-1923.]

No. 115.

Page 123, Appendix 4, Annexure B—

To the list of firms in Bengal, add "The Angus Engineering Works of Calcutta" *below the entry* "Messrs. Braithwaite & Co., of Calcutta".

[C. A. C., Vol. I, 8th Edn., No. 115, dated 15th October 1922.]

No. 68.

Page 123, Appendix 4, Annexure B—

To the list of firms given under the sub-head, 'In the Bombay Presidency' *this Annexure, add* "Messrs. Billimoria and Co." *below,* "The Economic ngineering Co."

(C. A. C., Vol. I, 8th Edn., No. 68, dated 1st January 1922.)

No. 273.

Page 123, Annexure B—

At the end of the list of Firms in Bengal, add
"The Kumardhubi Engineering Works".

[C. A. C., Vol. I., 8th Edn., No. 273, dated 1st Octo

No. 66.

Page 123, Annexure B—

Substitute the following for the entry "Messrs. A. and J. Main and Co." *in Bengal :—*

"Messrs. Armstrongs and Main, Limited."

(C. A. C., Vol. I, 8th Edn., No. 66, dated 1st January 1922.)

Messrs. Ahmuty & Co.,
Messrs. Martin & Co.,
Messrs. Britannia Brass and Iron Company, Ltd.,
Messrs. Heatly and Gresham, Ltd.,
Messrs. A. and J. Main & Co.,
Messrs. T. E. Thomson & Co., Ltd.,
Messrs. W. Leslie & Co.,
Messrs. Balmer Lawrie & Co.,
Mr. Akat,
Messrs. Turnbulls, Ltd.,
Messrs. Braithwaite & Co.,
The Shalimar Works, Ltd., of Calcutta and Chittagong.
} of Calcutta.

In the Bombay Presidency.

Messrs. G. Gahagan & Co.,
Messrs. Richardson and Cruddas,
Messrs. Alcock, Ashdown & Co.,
Messrs. Garlick & Co.,
Messrs. Marsland Price & Co.,
Messrs. Sorabji Shapurji & Co.,
Messrs. H. I. Dixon & Co.,
} of Bombay.

Messrs. Cosser & Co.,
Messrs. B. R. Herman & Co.,
The Engineering Co.,
The Economic Engineering Co.,
} of Karachi.

In the Madras Presidency.

Messrs. Massey & Co.,
Messrs. Oakes & Co.,
Messrs. Mansfield and Sons,
} of Madras.

In Burma.

The Irrawaddy Flotilla Company, Ltd.,
Messrs. Bullock Brothers & Co., Ltd.,
The Dunnedaw Engineering Works,
The Burma Engineering and Trading Co., Ltd.,
} of Rangoon.

Messrs. Howarth, Erskine, Ltd., Singapore.

In the United Provinces.

Messrs. T. Crowley & Co., Allahabad.
The Empire Engineering Co., Ltd., Cawnpore.
Lucknow Iron Works.
The Canal Foundry and Engineering Works, Roorkee.

In the Punjab.

Messrs. N. D. Hari Ram and Brothers, Rawalpindi.

In Bihar and Orissa.

Messrs. Arthur Butler & Co., of Mozaffarpur.
The Tata Iron and Steel Co., Ltd., Jamshedpur.

NOTE.—Apart from the operation of Rules 3 (*b*) and 12, the selection of firms for the supply of stores, materials and machinery in general, whether of Indian or of other manufacture, is not restricted to the list of firms contained in this Annexure and in Annexure C. The purchase of materials and machinery in all circumstances other than those to which Rules 3 (*b*) and 12 apply, is governed by the remaining rules and, subject to these rules and to the necessary specifications, they may be purchased from any firm supplying stores of suitable quality.

ANNEXURE C.

List of Firms referred to in Rule 3(b) (i).

In Bengal.

Messrs. Burn & Co.,
Messrs. Jessop & Co.,
Messrs. John King & Co.,
Messrs. Martin & Co.,
Messrs. Mackintosh Burn & Co.,
Messrs. James Simpson & Co.,
Messrs. G. Craddock & Co.,
Messrs. Turnbulls Limited,
Messrs. Braithwaite & Co.,
"J. C. Banerjee," 20, Strand Road,
} of Calcutta.

In the Bombay Presidency.

Messrs. Richardson and Cruddas, of Bombay.

ANNEXURE D.

Government of India, Department of Commerce and Industry, Resolution No. 6822—6869-37 (Stores), dated the 13th September 1911.

Under the rules for the supply of articles for the public service published with this Department Resolution No. 4941—4988-102, dated the 14th July 1909, all articles of foreign manufacture which are not available in India at the time of order are required to be purchased through the Director-General of Stores, India Office, except those specified in Rule 7, which can be purchased direct outside India. In Rule 9 it is stated that the minimum period within which stores can be obtained from the India Office by urgent telegraphic indent may be assumed to be three months. Cases, however, occasionally arise in which certain ordinary stock articles conforming to well-recognised standards are required within a shorter period than three months. In order to secure greater expedition in the supply of stores of this description, that is to say, articles in common demand, or of standard types which are generally kept in stock by manufacturers of standing and repute, the Secretary of State is prepared to relax the usual procedure in cases of great urgency, and to modify the character of the Stores Department inspection, by dispensing with rigid adherence to patterns unless such conformity is essential; by not enforcing the rejection of articles on account of small faults which do not affect their serviceability; and by accepting articles on the maker's guarantee in cases in which the Director-General of Stores considers it safe to do so.

2. The Governor-General in Council is accordingly pleased to direct that when an article of the above description is required within a shorter period than three months, and purchase has, under the rules, to be made through the India Office, the indenting officer shall, if he desires that the procedure herein indicated be adopted, state the fact clearly in his telegraphic indent.

No. 247.

Page 124, Appendix 4, Annexure C.

To the list of approved firms in Bengal, add—

The Hoogly Docking and Engineering Company, Limited (Managing Agents, Messrs. Martin and Company) } of Calcut

[C. A. C., Vol. I, 8th Edn., No. 247, dated 1st June 1923.]

No. 138.

Page 124, Appendix 4, Annexure C—

To the list of firms in Bengal, add "Messrs. Parry's Engineering, Limited, of Calcutta".

[C. A. C. I, 8th Edition, No. 138, dated 2-1-1923.]

No. 67.

Page 124—

Appendix 4, Annexure C—

Insert the following after Bombay Presidency :—

In Burma.

"Messrs. Clark and Greig, Limited, Rangoon."

(C. A. C., Vol. I, 8th Edn., No. 67, dated 1st January 1922.)

No. 274.

Page 124, Annexure C—

At the end of the list of Firms in Bengal, add
"The Kumardhubi Engineering Works".

[C. A. C., Vol. I., 8th Edn., No. 274, dated 1st October 1923.]

No. 93.

Page 125, Appendix 5, Clause 2—

For the words "the Provincial Accountant General" *in line 5 substitute the words* "the Deputy Controller of the Currency having jurisdiction in the matter of resource arrangements."

(C. A. C., Vol. I, 8th edn., No. 93, dated 1st January 1922.)

No. 60.

Page 125, Appendix 5, Rule 4—

Insert the following as clause (c) renumbering the existing clause (c) as clause (d) :—

(c) The Post Masters General and Deputy Post Masters General, Railway Mail Service, may sanction petty charges in connection with electric and gas installations in Government buildings up to an amount not exceeding R20 in each case.

(C. A. C., Vol. I, 8th edn., No. 60, dated 1st July 1921.)

No. 342.

Page 125, Appendix 5, Rule 6—

Insert the following sentence at the end of this rule :—

"The Chief Inspector of Mines in India, Dhanbad, exercises the powers of a local Government in this respect on the understanding that the rates paid to the hot-weather establishment do not exceed the rates sanctioned by the Government of Bihar and Orissa for such establishments at Dhanbad."

[C. A. C., I., 8th Edition, No. 342, dated 1st October 1924.]

No. 230.

Page 125, Appendix 5. Introductory Note inserted by correction No. 51, dated 1st April 1921—

For the word " restrictions " *in line 1, substitute* " financial and administrative restrictions ".

Rule 3. Heading. Delete the word " (petty) ".

Rule 3-(a). For the words " When it exceeds that sum it should be treated as Public Works Expenditure " *in lines 4 and 5, substitute the following :—*

" When it exceeds that sum it should be treated as works expenditure of the department vested with the administrative control of the expenditure. See also item 6 (*a*) of Schedule II of the Devolution Rules."

Rule 4 (b). For " Post Office and Telegraph Department " *in line 1, substitute* " Posts and Telegraphs ".

Rule 4 (c). Substitute the following for this Rule :—

" (c) In the case of installations to the buildings used or intended for non-commercial departments the department carrying out the work will bear the cost."

Rule 6, line 6. For " the Controller of Currency ", *substitute* " the Controller of the Currency."

[C. A. C., Vol. I, 8th Edn., No. 230, dated 1st April 1923.]

No. 58.

Page 125, Appendix 5, Rule 4—

Insert the following note under Rule 4 :—

NOTE.—The term "Electric Installation" includes bells and similar installations only when they form part of the main installation, *i.e.*, if they are worked through transformers or lamps off a lighting circuit, but not when they derive energy from small primary batteries.

(C. A. C., Vol. I, 8th edn., No. 58, dated 1 July 1921.)

No. 260.

Page 125, Appendix 5, Rule 4 (b)—

Insert a full-stop after the word "buildings" *in line 3 and delete the rest of the rule.*

[C. A. C. I., 8th Edition, No. 260, dated 1st August 1923.]

*APPENDIX 5.

[See Chap. 6, Art. 107.]

Miscellaneous Rulings relating to Contingent Charges.

1. *Churches.*—Rules regarding supply of articles to churches are contained in the Ecclesiastical Rules, published by the Education Department of the Government of India.

2. *Commission to Banks.*—Commission to Banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance on Famine Relief Works, such charges may be allowed, but only when the arrangements have been sanctioned by the local Government who before sanctioning such special arrangements should satisfy themselves by reference to the provincial Accountant General that no more economical arrangements can be made, and that the particular method proposed is otherwise free from objection.

3. *Construction (petty) and Repairs.*—(*a*) Expenditure on construction and repairs executed by Civil Officers can be treated as contingent expenditure of the department incurring it and classified as Construction (petty) and Repairs only when it does not exceed R2,500 in amount. When it exceeds that sum, it should be treated as Public Works Expenditure.

(*b*) These orders do not refer to the Forest and Salt Departments. Expenditure on works and repairs carried out by departmental officers is treated as contingent charges in the Salt Department and as works expenditure (A-VII—Communications and Buildings) in the Forest Department, irrespective of the limit of R2,500 in either case. But if the execution of the works and repairs is entrusted to the agency of the Public Works Department, the outlay should be treated as Public Works Expenditure.

4. *Electrical Installations.*—(*a*) All works and repairs in connection with Sanitary, Water-supply and Electrical installations to Government buildings should be carried out by, or through the agency of, the Public Works Department except in special cases under the orders of the local Government. The rules relating to the provision of these installations in Government buildings occupied as private residences are laid down in paragraphs 328—330 of the Public Works Department Code.

(*b*) As a general exception to this rule the Post Office and Telegraph Department is authorised to execute works and repairs in connection with Electrical installations in Post Office and Telegraph buildings, ~~including residences forming part of, or adjoining office buildings, but not other residential buildings the case of which will be governed by the ordinary rule.~~

(*c*) In all cases the Department carrying out the work will bear the cost.

5. *Fixtures and their repairs.*—Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures including, when necessary, record racks, shelves, punkhas, etc., but the repairs of these fixtures, except in the general repair of the building, are not chargeable to the Public Works allotment. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill.

6. *Hot-weather establishment.*—Hot-weather establishment and fittings are a Government charge, subject to the control of the local Government. The Inspector-General of Forests, the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, and the Director-General of Observatories exercise the powers of a local Government for the purpose of this rule. The Comptroller General and the Controller of Currency are authorised to allow remuneration to punkha pullers in Civil Account and Currency offices, respectively at the rates sanctioned by the local Government for their employés. The Director, Central Research Institute, also exercises the powers of a local Government in this respect on the understanding that hot-weather establishments are only to be allowed to officers of the Institute when they are employed in places where such establishments are allowed by local Governments to Provincial Officers and that the rates paid are not to exceed the rates sanctioned by local Governments for those places.

7. *Jail Supplies and Police Clothing.*—Charges for supplies to jails and police clothing charges are regulated by the rules for contingent expenditure, but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments.

8. †*Liveries and Warm Clothing.*—I. *Imperial.*—(*a*) Liveries to messengers on the Viceroy's staff, in the Political and Postal Departments and in the Comptroller and Auditor General's office are supplied under special rules.

(*b*) To messengers in personal attendance on a Member of Council, Additional Member of Council, Secretary or other gazetted officer of the Secretariat of the Government of India, the Adjutant-General, the Quartermaster-General, or, other officer of the Army Headquarters, or other officers who may from time to time be brought under these rules by the Government of India, liveries may be supplied once every year except in the following cases in which the livery may be renewed at once :—

(*i*) Where the livery has been destroyed or lost through accident and not through carelessness on the part of the messenger.

(*ii*) Where a messenger is appointed in succession to a deceased messenger.

The limit of cost is R22-8 for a messenger, and R45 and R60 for jemadars, according to the rank of the officer on whom they attend.

(*c*) Other offices should be brought under the rule issued by the local Government for Provincial Establishments in the same province. These rules are extended to such offices by the Government of India on application made through the local Government which should state the rules issued by it.

(*d*) Subject to any special orders by competent authority an inferior servant who is attached to an establishment located on public grounds at a hill station and who is not entitled to livery, may be provided with warm clothing costing R7-8 a year or R15 every second year, and with a blanket costing R2-8 every year.

(*e*) Warm clothing at a cost not exceeding R10 a year may also be supplied under the sanction of the Agent to the Governor General to any Government servant in Baluchistan whose pay and allowances do not exceed R20 a month and who is not entitled to livery.

(*f*) The charges must be brought together in the contingent bill in such a manner as to enable the Account Office to see that the total cost is within the limit prescribed, and that the rules have been observed.

(*g*) Charges for liveries and warm clothing should always be supported by certificates to the effect that the incumbents of the appointments held by the messengers for whom liveries are charged have not been supplied with liveries during previous 12 or 24 months, as the case may be. Full details, supported by the proper vouchers as to the number of liveries and the rate at which paid for, should also be stated in the bill.

II. *Provincial.*—(*h*) Liveries may be supplied under rules issued by the local Government, which rules should (1) name the offices the messengers of which may be supplied with liveries; (2) state the frequency with which each messenger of those offices may be supplied with liveries; and (3) lay down maximum limits for the cost of each livery. The rules should require the officers who are allowed to supply liveries to their messengers, to show the total charges on account of each livery, or each set of liveries, in a form which will enable the Account Office to check the expenditure, and to see that the rules laid down are duly observed.

(*i*) Warm clothing may be supplied under orders of the local Government to watchmen, guards, and other menial servants requiring it.

(*j*) The rule as regards the submission of certificate and details in clause (*g*) above also applies in the case of (Provincial) liveries and warm clothing.

9. *Locks (Chubb's).*—The local purchase of Chubb's locks is not admissible. Indents for them should be made on the Stationery Office and included in the general Stationery indent.

NOTE.—With reference to Rule 1 of the Stores Rules, Appendix 4, this clause is not to be read as implying that imported locks must necessarily be obtained in preference to suitable locks of high quality manufactured in India.

10. *Motor Cars.*—Charges for the maintenance and upkeep of a car supplied to a Government officer other than Heads of Provinces and Administrations, at the public expense will be borne by the Government and by the officer respectively, in the manner

† The belt and badge ordinarily worn by peons are not included in the term livery.

No. 327.

Page 126, Appendix 5, Rule 8—

Insert the following as a Note to clause (c) :—

"NOTE.—All Accountants General and the Comptroller, Assam, are authorised to sanction the rates for liveries to jemadars and peons in their office or offices subordinate to them but these rates are in no case to exceed those sanctioned by the local Government of the territory in which the office is situated.

(C. A. C., I, 8th Edn., No. 327, dated 1st June 1924.)

No. 231.

Page 126, Appendix 5, Rule 8-I, heading—

Substitute "Central" *for the word* "Imperial" *in this rule.*

Rule 8-II(i), Line 1.

For the words "under orders of" *substitute* "under the rules of".

[C. A. C., Vol. I, 8th Edn., No. 231, dated 1st April 1923.]

No. 370.

Page 126, Appendix 5, Rule 8-I--

(*1*) *Substitute the words* " In the office of the Superintendent, Viceregal Estates" *in place of* " In the Comptroller and Auditor General's Office" *in lines 2 and 3 of clause* (*a*).

(*2*) *Substitute the following for the first sentence* (" *Provision for clothing.....5th October 1923*") *of clause* (*b*) *as amended by correction No. 314, dated 1st March 1924*) :—

" (*b*) Provision for clothing and other articles for menials employed in the Government of India Secretariat offices and their subordinate and attached offices located at Simla and Delhi (including the Auditor-General's office) is regulated by the rules prescribed in Government of India, Home Department Office Memoranda No. F. 1183, Public, dated 5th October 1923, No. F. 291—24-Public, dated 18th October 1924, and No. F. 291—24-Public, dated 18th December 1924 as amended from time to time ".

(C A. C., I, 8th Edn., No. 370, dated 1st April 1925.)

No. 338.

Page 126, Appendix 5, Rule 8(d)—

Insert a comma after the word "authority" *in line 1 and add the words* "of which clause (*b*) as amended by correction No. 314 is to be regarded as one."

[C. A. C. I., 8th Edn., No. 338, dated 1-8-24.]

No. 57.

Page 126, Appendix 5, Rule 8, clause (d)—

Insert the following as a Note under this clause :—

NOTE.—Warm clothing may be supplied under orders of the Local Government to watchmen, guards and other menials located in the plains.

(C. A. C., Vol. I, 8th edn., No. 57, dated 1st July 1921.)

Insert the following as clause (*h*) under rule 12 of this appendix :—

" (*h*) If a Government official asks for repetition of a telegram received by him in his official capacity he shall not be required to pay any transmission charge in the first instance, if however the repetition reveals no error on the part of the telegraph service, the necessary charge will be recovered ".

(C. A. C., I, 8th Edn., No. 372, dated 1st April 1925.)

indicated below, the general principle being that the officer using the car shall bear those of its running expenses which are largely dependent as regards amount on carefulness of management and which affect the continued efficiency of the car :—

(i) The officer using the car shall pay the cost of petrol, tyre renewals, minor repairs and renewals, lubricants and illuminants, as well as all occasional storage charges and all petty charges incurred otherwise than at the periodical overhauling and annual varnishing of the car.

NOTE.—Minor repairs and renewals are those which cost less than R50 or are not connected with the prescribed periodical overhauling : Provided that if a new component costing more than R15 is used in connection with a minor repair or renewal, the officer shall be entitled to charge to Government its actual cost but not any workshop charges on account of the examination of the defective car and the setting up of the new part.

(ii) All other charges shall be paid by the Government, including wages of chauffeur and cleaner, the cost of uniform of the chauffeur, and all charges incurred in connection with the annual varnishing and the periodical overhauling.

11. *Police Clothing.*—See 7. *Jail Supplies and Police Clothing.*

12. *Postal and Telegram Charges.*—I. *Postal charges.*—(a) Payments for Postal Commission on money orders and value-payable parcels can be passed as ordinary contingent charges, unless, in any case, the Head of the Account Office considers it necessary to require the sanction of the local Government.

(b) No charges shall be entered in any contingent bill for any postage labels other than service postage labels, *except in the case of postage stamps required for letters or other articles to be sent to Foreign countries other than British possessions.* Receipts from the Treasury Officer will not be necessary for the service postage stamps supplied under the procedure laid down in clauses I and III of Article 98. In other cases receipts for expenditure incurred in the purchase of service postage stamps should be obtained upon a printed form filled up by the treasury clerks and signed by the Treasury Officer.

(c) Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

II. *Telegram charges.*—(d) Service postage stamps only shall be used in payment of telegrams despatched on public service, whether sent from Government or railway telegraph offices except in the case of telegrams sent from railway stations on the Bengal Dooars Railway, in which case payment will be made in cash.

(e) If any officer is compelled to send a telegram at a time when he is temporarily without service stamps he should pay for it in cash, and the receipt granted to him will then state the value of the telegram, but will not bear on it the word "State." The value of such telegrams, as are paid for in cash, may subsequently be recovered from Government, a certificate signed by the head of the office that the telegram was sent on State service and that cash payment was unavoidable being attached to the voucher concerned.

(f) State messages may be classed as "express" or "ordinary" at the discretion of the sender and the following general principles are prescribed for the guidance of officers, who should also bear in mind the necessity for keeping expenditure as low as possible :—

(1) A telegram should not be sent where a letter would serve the same purpose equally well.
(2) State telegrams should, as a rule, be sent in the "ordinary" class.
(3) Messages should be classed as "express" only—
  (a) in cases of great emergency,
  (b) in cases where the despatching officer knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.
(4) State telegrams should, except when extreme precision is important, be expressed in as few words as possible; and mere auxiliary or connective words which can obviously be filled in by the receiver, should be omitted.

(g) Books of telegram forms required for official use may be obtained free of charge from the Superintendent, Government Printing, Calcutta, under sanction given by local Governments or Heads of Departments.

13. *Publications.*—I. *Official.*—(a) Official publications issued in India, such as the Civil Lists, the Codes of the Financial or Public Works Department, the Army Lists, etc.,

may be supplied to offices, the cost of which is charged to Imperial or Provincial Revenues, only under instructions from the Departments of the Government of India, local Governments or officer to whom the power to purchase books, newspapers and other publications has been delegated. A list of the officers to whom this power has been delegated should be furnished to the officers in charge of the Government Book Depôts where such publications are stocked, in order that they may be in a position to know whether an officer applying for an official publication has or has not been authorised to obtain it. In such cases, no payment should be required for books of this class. Local Fund Boards and Municipalities can obtain, on payment, copies of such publications from the office where they are on sale.

Exception 1.—The Indian Postal Guide and the Government Telegraph Gazette and Telegraph Guide should be obtained from the Post Office and Telegraph Department respectively on cash payment by officials and others requiring them.

Exception 2.—Publications like the Madras and Bombay Army Lists which, though issued under the authority of Government, are published by a private press, are also excluded from the operation of the rule. Payments for the number of copies of such publications taken by Government will be recovered by the press on bills submitted against the department concerned.

(*b*) Official publications† (other than parliamentary papers) published in England should be procured by Departments of the Government of India, and by local Governments requiring them for their own use and for the use of the officers subordinate to them, by indents forwarded to the address of the Assistant Under Secretary of State for India; the revenues (Imperial or Provincial) to which the cost is chargeable, and, if Imperial, the head of account or grant to which it is debitable, being specified in the requisition.

† The following are not to be considered official publications:—
Acts of Parliament (except Military Acts, which the Secretary of State will supply):—
London Gazette.
War Office Army List.
British Postal Guide.
British Code List.
Royal Navy List.
Mercantile Navy List.

(*c*) Parliamentary papers required for Departments and officers elsewhere than in the Presidencies of Madras and Bombay will be supplied as published by the Secretary of State to the Home Department of the Government of India under the terms of his despatch No. 5, dated the 13th January 1876. All communications regarding their distribution should be made to the Secretary to the Government of India in the Home Department.

(*d*) Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

(*e*) It is left to the local Governments, if they consider it necessary to do so, to lay down rules under which official and other publications may be obtained by local bodies. In all cases the expense will be borne by the local funds.

II. *Non-official.*—(*a*) Books and newspapers or other periodical publications whether published in or out of India, shall not be purchased, or subscribed for, at the public expense by any public officer, without the previous sanction of the local Government, or in the case of officers under the Government of India, of the Department to which the officer is subordinate.

(*b*) In modification of the orders contained in the Resolution of the Government of India in the Department of Commerce and Industry, No. 4465—4498-37, dated 28th May 1907, local Governments and Departments of the Government of India are authorised to delegate to such heads of Departments and other officers under them, as they may select, the power to purchase for their own use books, newspapers or other publications, and to sanction such purchases for the use of officers subordinate to them. Officers of the Accounts Department are enjoined to require proof of the necessary sanction before admitting charges of this character.

(*c*) The purchase of books for regimental schools, regimental and prison libraries and military offices is governed by rules on the subject laid down in India Army Regulations.

(*d*) Books for the Education Department should be obtained under the present rules and usage of the several local Governments concerned.

No. 232.

Page 128, Appendix 5—

Rule 13-I (a), Line 3. Substitute "Central" *for* Imperial.

Rule 13-I(b). Substitute "Central" for "Imperial" *in line 9, and delete the words* "and, if Imperial" *in line 11.*

[C. A. C., Vol. I, 8th Edn. No. 232, dated 1st April 1923.]

No. 325.

Page 128, Appendix 5, paragraph 13 (a)—

Substitute the following for "The Indian Postal Guide" *and* "Telegraph Guide" *in lines 1 and 2 of Exception 1 :—*

"Post and Telegraph Guide" and "Public and State Abbreviated Addresses".

(C. A. C., I, 8th Edn., No. 325, dated 1st June 1924.)

No. 233.

Page 129, Appendix 5, Rule 15, Note I, Line 6. Substitute "Heads of Departments" *for* "Heads of Imperial Departments".

[C. A. C., Vol. I, 8th Edn., No. 233, dated 1st April 1923.]

(*e*) Judicial Officers may purchase books suitable for a Law Library, within their Budget allotment, without obtaining previous sanction of Government.

(*f*) The several Departments of the Government of India, the local Governments (except the Governments of Madras and Bombay), all heads of Departments, and all Officers to whom the power to purchase books and newspapers or other publications has been delegated under the terms of the Resolution No. 4465—4498-37, dated the 29th May 1907, as modified by Resolution No. 6802—6848-63, dated the 20th July 1908, should make their own arrangements direct with Agents or publishers for the supply of such newspapers, periodicals and books as may be required for their use and for the use of officers subordinate to them.

(*g*) The sanction for the supply should be communicated to the Audit Officer who will audit the charges in the same way as other items of recurring contingent expenditure.

(*h*) Large payments to suppliers out of India will be made by Bank drafts to be obtained, if necessary, through the account officers; but the ordinary method of remittance will be by inland or foreign money or postal orders.

(*i*) These rules do not apply to maps supplied by the Survey Department for which there is a set of rules issued by the Surveyor-General, which is published at pages 964 and 965 of Part II of the *Gazette of India*, dated 6th September 1902.

14. *Recurring Charges—Small monthly payments for supplying drinking water and for dusting offices, etc.*—(*a*) Local Governments may, subject to any restrictions they may desire to impose, delegate to heads of offices subordinate to them who are entitled to draw contingent bills, the authority to make small monthly payments to menials for supplying drinking water or for dusting offices, or for acting as night durwans, in addition to their own duties, provided that—

(1) the payments are of a purely contingent character, are drawn on contingent bills and may be withdrawn at any time at the discretion of the head of the office;

(2) the allowance will not count for leave allowances or pension;

(3) in the case of menials already in permanent employ in receipt of a monthly rate of pay, the payments must not exceed a sum of R2 a month in any one case; and the head of the office must in sanctioning any such payment record his reasons therefor, and must satisfy himself—

(*i*) that the work to be done is really necessary;

(*ii*) that it is outside the regular duties of a menial on the permanent establishment; and

(*iii*) that the grant of the extra allowance to any such menial is distinctly more economical than the employment of fresh agency.

(*b*) Annual statements of payments thus made should be submitted to the local Government for scrutiny.

(*c*) The Departments of the Government of India exercise the powers of a local Government for the purpose of this rule.

15. *Rent.*—(*a*) The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned, that a suitable public building was not available for the purpose required. Post Offices engaged in receiving and delivering letters are exempt from this rule.

(*b*) *This rule does not authorise payments or adjustments between departments.*

(*c*) The responsibility for the recovery of rents from officers in Civil employ occupying public buildings ordinarily rests with the Public Works Department but in exceptional cases where the cost of a building has been treated as a Civil Charge, the Accountant General must take the necessary steps to see that the Executive Engineer of the division concerned is furnished with the necessary particulars.

NOTE 1.—Local Governments may delegate to Commissioners of Divisions, Heads of Departments, the Chief Justices of High Courts, the Chief Judges of Chief Courts, the Judicial Commissioner, Central Provinces, and the Revenue Commissioner, Baluchistan, the power to sanction, within the limit of budget provision, payment of rent on lands and buildings leased by Government up to a limit of R144 per annum in each case subject to the condition specified above. Departments of the Government of India may delegate similar powers to the Heads of Imperial Departments under them. Heads of Departments possess in addition to these powers power to sanction house rent for ordinary office accommodation referred to in Article 100.

NOTE 2.—The Director of Public Instruction, Madras, is authorised to sanction the payment of rent for lands and buildings leased on behalf of Government up to a limit of R100 per mensem, subject to the existence of budget provision and to the production of the Executive Engineer's certificate specified above, as to the necessity for renting the building.

16. *Repairs.*—See 3. *Construction (petty) and Repairs.*

17. *Sanitary Installations.*—See 4. *Electrical Installations.*

18. *Rubber Stamps.*—See 21. *Stationery and Rubber Stamps.*

19. *Scales (Country).*—Country scales are good enough for weighing letters. They can be obtained from the Postal Workshop, Aligarh.

20. *Section-writing and copying.*—(*a*) No charge may be made for section-writing, *i.e.*, for copying manuscript by piece work, without the previous sanction of the authority which could sanction employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter.

(*b*) No person in receipt of a salary from Government can be paid for section-writing save with the special sanction of the local Government, and no periodical allowance may be charged as section-writing.

NOTE.—Heads of Departments, including in this term Collectors, and District Magistrates and District and Sessions Judges, may be empowered by local Governments to sanction such charges within Budget limits and subject to the proviso contained in the closing paragraph of the above rule.

21. *Stationery and Rubber Stamps.*—Local purchases of articles of stationery (including rubber stamps and ink for them) usually supplied by the Stationery Office are not admissible, unless specially sanctioned by the local Government.

NOTE.—Local Governments are authorised to delegate to any of their subordinate officers, whom they may select, the power to sanction petty purchases of stationery and rubber stamps, up to a limit of R20 in each case. Heads of Imperial Departments are likewise empowered to sanction local purchases of stationery to the same extent.

Charges for country stationery and carriage of stationery in the larger offices, as for instance district offices, come under a separate major head "Stationery and Printing" and should be drawn on a separate bill.

22. *Taxes, Municipal and Cantonment.*—(*a*) Municipal taxes on a Government building other than military are paid by the Department occupying it, and debited to that department. When such payments are made by officers other than those who occupy the buildings steps should be taken to insure that the payments are not made after the buildings cease to be so occupied.

(*b*) Such taxes on military buildings are charged to the grant for Military Works. But in any case in which a lump sum is paid for all Government buildings or for a number of Government buildings in a municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department and debited to Miscellaneous.

(*c*) Charges on this account in respect of buildings which are borne on the books of the Public Works Department should be supported by a certificate from the Executive Engineer concerned either accepting the assessment or stating that all legal means have been or are being taken to have excessive assessments reduced. In respect of other Government buildings the assessment should be certified to by the departmental officers concerned.

(*d*) The rules relating to the payment and incidence of Municipal taxes on Government buildings are contained in paragraphs 311 and 312 of the Public Works Department Code, reproduced below :—

311. Municipal taxes on Public Works buildings other than military [*see* Army Regulations, India, Volume XII (Edition 1914), paragraph 121] buildings or buildings occupied as residences, are payable by the department occupying them and are debitable to that department. In the case of buildings occupied as residences such taxes should be paid, subject to Note 1 below, by the tenant during the term of his occupancy if this is the local rule or custom, even though he be entitled to quarters rent-free. If by local rule or custom the tax is chargeable to the owner it will be payable by Government and will

No. 234.

Page 130, Appendix 5, Rule 15, Note 2—

Delete this Note.

[C. A. C., Vol. I, 8th Edn., No. 234, dated 1st April 1923.]

No. 112.

Page 130—

Reconstruct clause (b) *of paragraph 22 of Appendix 5 as under:—*

"(*b*) Such taxes on military buildings are charged to the grant for military works. In any case in which a lump sum is paid for all Government buildings or for a number of Government buildings in a municipality, the taxes in respect of buildings occupied by military department should be debited to military estimates, those for buildings occupied by commercial civil departments should be charged to the departments concerned, while those pertaining to buildings occupied by more than one non-commercial civil department may be charged to 47.—Miscellaneous."

[C. A. C., Vol. I, 8th Edn., No. 112, dated 15th October 1922.]

No. 117.

Page 131, Appendix 5, Rule 22—

Insert the following as clause (e) *to this Rule :—*

" (*e*) Payment of taxes by Government departments to local funds may be made in cash or by book transfer as may be decided by the Accountant General in consultation with the local Government ".

[C. A. C., Vol. I, 8th Edn., No. 117, dated 15th October 1922.]

be ordinarily adjusted as part of the cost of maintenance [*see* paragraph 325, Rule I (*e*) (*ii*)]. The responsibility for the acceptance of the assessment rests with the Executive Engineer in charge of the building, and, on the Executive Engineer recording his acceptance, the payment will be arranged for by the department concerned. If the assessment appears unduly high, proceedings should be taken to obtain redress under the ordinary Municipal Law, and recourse should not ordinarily be had to the special provisions of Act XI of 1881. No municipal taxes are leviable on public buildings situated in cantonments. In any case in which a lump sum is paid as tax for all Government buildings, or for a number of Government buildings in a Municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department. *See* also paragraph 22 of Appendix 5 to the Civil Account Code, Volume I.

NOTE 1.—(*a*) Taxes which are levied by local rule or custom on the owner are treated by Government as part of the rent. Thus, if the building is occupied by an officer who pays rent for the same, the amount due from him for rent *plus* owner's taxes is limited to 10 per cent. of his salary. If the building is occupied by an officer rent free, no part of the owner's taxes is recovered from him.

(*b*) As regards taxes which by local rule or custom are recoverable from tenants and may thus be considered as service taxes, the following rules apply :—

(*i*) Such taxes must be paid by a Government servant occupying a Government building without payment of rent.

(*ii*) The local Government has full power to grant exemption from such taxes (whether the amount is based on the rental or on the actual amount of service rendered) to officers on salaries not exceeding R150 per mensem.

(*iii*) In the case of officers on salaries exceeding R150 per mensem who by reason of the nature of their duties occupy more expensive residences than they would if they were left to make their own arrangements, the local Government may reduce the amount of taxes based on the rental value of the house and ordinarily leviable by local rule or custom on the tenant and recoverable from the occupant to an amount which would be payable on a rental equal to 10 per cent. of the salary of the officer. If owing to changes of officers there is likely to be difficulty in recovery, the local Government may fix a lump sum for recovery in the case of each residence based on the above general principles. But charges which are levied not on the basis of rental, but as payment for a definite amount of service rendered, *e.g.*, the quantity of water or electric light supplied, must be paid in full by officers on salaries exceeding R150.

(*c*) In cases in which the amount of tax payable to the municipality in respect of a building has to be borne partly by the Government officer occupying the building and partly by Government the tax will be paid in full by Government in the first instance and the amount payable by the officer will be recovered from him by Government.

NOTE 2.—Recourse to the special provisions of Act XI of 1881 should be had only when an amicable (though possibly arbitrary) settlement with the local authority has failed in cases when the property to be assessed is, from its nature, such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax, *e.g.*, when the assessment is on the letting value, and the property is of such a nature that it is difficult to conceive its being let and impossible to form any estimate of the rent that would be obtained for it if the Government offered to let it.

312. In the case of buildings occupied by Heads of local Governments where it is specially decided that municipal rates and taxes are to be paid by Government and not by the Head of the Government from his private purse or contract grant, arrangements should be made by the Public Works Department for the payment of such taxes.

23. *Telegram Charges.*—See 12. *Postal and Telegram Charges.*

24. *Type-writers.*—(*a*) Type-writers and duplicators should be obtained through the Stationery Office, instead of by indent on the India Office, with the sanction in each case of the Government of India in the department concerned or of the local Government, as the case may be, or in the case of departments, such as the Telegraph Department, to which the cost of stationery is directly charged, the Head of the Department.

(*b*) The power to sanction the supply of type-writers and duplicators may also be exercised by Heads of Departments, Commissioners of Divisions and other officers above the rank of Collector to whom the power may be delegated by the local Government.

(*c*) The cost will in cases where cash payment is made by the indenting officer under the arrangement sanctioned in Government of India, Finance Department, No. 4966-A., dated the 30th September 1910, be debited to his contingent grant, but in other cases it will be charged in the same way as stationery.

(*d*) If a type-writer cannot be repaired locally, it should be sent to the Controller of Stationery, who will issue instructions for the packing and transport of the instrument, and will arrange for the repairs. No instrument should be rejected as worn out or unfit

for use until it has been examined by the Controller of Stationery, who, if he finds that it is in such a condition as to render further repair unprofitable, may issue a new type-writer in place of the one returned.

NOTE 1.—Local Governments and Heads of Departments may authorise the purchase and use of type-writers and duplicators of more than one pattern, provided that only those patterns are admitted which have been specially approved by them, and that before a new pattern is approved it shall have fully established (after trial) that it possesses special advantages and is in important points superior to those already in use: Provided also that the pattern chosen is one which can be obtained on reasonable terms by the Controller of Stationery from local representatives of the manufacturers.

NOTE 2.—Subject to the conditions mentioned in Note 1, the Comptroller General can sanction the supply of new type-writers and duplicators to the Civil-Accounts (including Postal and Telegraph Accounts) Offices. Under similar conditions, the Controller of Currency can sanction the supply of type-writers and duplicators to Currency, Mint and Assay Offices.

NOTE 3.—The Inspector-General of Forests, the Director-General of Observatories and the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, can purchase type-writers and duplicators, subject to the conditions specified in Note 1.

NOTE 4.—The Director of Statistics is authorised to sanction the supply of type-writers required for the use of his office.

25. *Water-Supply Installations.*—See 4. *Electrical Installations.*

No. 105.

Page 132, Appendix 5—

Insert the following as Rule 26 to this Appendix :—

" 26. *Printing and binding.*—Officers subordinate to the Government of India the cost of whose printing and binding work does not ordinarily exceed Rs. 50 a year should have such work done locally at private presses and charge it to their appropriation for contingencies provided that expenditure on any single item does not exceed Rs. 20, and that the total expenditure for the whole year does not exceed Rs. 50. These limitations will not, however, affect officers who have separate special appropriations under 'Contingencies' for printing, binding and publishing done through private agency ".

[C. A. C., Vol. I, 8th Edn., No. 105, dated 15th October 1922.]

No. 235.

Page 132, Appendix 5, Rule 24, Note 2—

Substitute " Controller of the Currency " *for* " Controller of Currency " *in line 3.*

[C. A. C., Vol. I, 8th Edn., No. 235, dated 1st April 1923.]

No. 51.

Appendix 5—

Insert the following as a Note at the head of this Appendix :—

"NOTE.—The restrictions in the orders in this Appendix are not binding on the local Government of a Governor's province so far as provincial expenditure is concerned."

(C. A. C., I., 8th Edition, Reforms List, No. 51—1-4-21.)

No. 343.

Page 133, Appendix 6, Rule IV—

Insert the word "service" *between* "other" *and* "departments" *in line 1 of this Rule.*

Add the following at the end of this Rule :—

"Services rendered or supplies made to commercial departments and to Government Commercial undertakings should however be charged for."

[C. A. C., I, 8th Edition, No, 343, dated 1st October 1924.]

Page 133, Appendix 6—

Rule I-A-(a). Substitute the following for this rule :—

"(a). Administration of Justice, Jails and Convict Settlements, Police, Civil Works, Military Works, Army."

Rule I-B. Substitute "Irrigation, Navigation, Embankment and Drainage Works" *for* "Irrigation" *in line 5.*

Rule III, Note 2. For "Irrigation Works and Waterways" *in line 2, substitute* "Irrigation, Navigation, Embankment and Drainage Works".

Rule IV-2. Reconstruct this rule as under :—

2. Expenditure by the Public Works Department on buildings of commercial departments is chargeable to the grant of those departments. Similarly, the expenditure in the Public Works Department in connection with building works which have been entrusted to the administration of a non-commercial department using or requiring them should be charged to the grant of the department concerned. Where, however, the works, the administration of which is not transferred from the Public Works Department, are by mutual agreement executed by another department on behalf of the Public Works Department, the charges in connection with them are debitable to the Public Works Grant. See also Rule 3 of Appendix 5.

Rule V, Lines 4 and 5. Substitute "Posts and Telegraphs" *for* "the Postal and Telegraph Department".

[C. A. C., Vol. I, 8th Edn., No. 236, dated 1st April 1923.]

*APPENDIX 6.

[See Chap. 6, Art. 110.]

Inter-departmental Transfers.

The following rules are prescribed for regulating the conditions under which one department of the public service may charge another department for services rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts :—

I.—For the purposes of inter-departmental payments, the Departments of Government are divided into service departments and commercial departments, according to the following principles :—

A.—Public Service Departments.—These are constituted for the discharge of those functions which either (*a*) are inseparable from, and form part of, the idea of Government, or (*b*) are necessary to, and form part of, the general conduct of business. Their cost is shown in the public accounts as the cost of the service as a whole, and without reference to the details of service rendered : *e.g.*—

(*a*) Departments classed under Administration—Jails, Police, Roads and Buildings, Irrigation (*i.e.*, Maintenance of Public Tanks and Waterways), Military Works, Army.

(*b*) Survey, Government Printing, Stationery.

B.—Quasi-Commercial Departments.—These are maintained for the purpose of rendering particular services on payment made for the services rendered or for the articles supplied. Their functions are not part of the ordinary idea of Government or administration : *e.g.*—

Forests, Posts and Telegraphs, Railways, Irrigation (supply of water) Cinchona Plantations.

II.—A commercial department should charge any other department for services rendered or articles supplied in the same way as it would charge a member of the public.

III.—The charges permitted by rule II are confined to charges for services or supplies which it is the object of the existence of the department to render or to furnish.

NOTE 1.—The Forest Department may charge any other department for vegetable or animal products extracted from a forest area, and also for mineral products, unless such mineral products are extracted by the direct agency of the department concerned under its own supervision and without the intervention of contractors or middlemen, for its own use, and not for disposal to the public or other departments.

NOTE 2.—The Public Works Department should not charge other Departments of Government rent for temporary occupation by such departments of land acquired for Irrigation and Navigation Works for which Capital and Revenue Accounts are kept.

IV.—Service departments are not allowed to make charges against other departments for services which fall within the class of duties for which they are constituted (*see* rule VI).

1. Convict labour is, however, usually charged for, such as that supplied to the Public Works Department (Government of India, Finance Department, Resolution No. 517, dated 26th January 1872), and to the Forest and Marine Departments at Port Blair. No charge is, however, made in the case of works undertaken by the Public Works Department at Port Blair, which are treated as jail works.

2. Expenditure on buildings by Public Works Department Officers in Bombay on account of the Indo-European Telegraph Department should be debited in transfer to the latter Department.

V.—In exceptional cases, where it has been considered advisable to show in one place the entire cost connected with a service of a commercial department, charges for services rendered by a service department to a commercial department have been allowed : *e.g.*—

Supply of Stationery and printed forms to Railways or the Postal and Telegraph Department.

VI.—A branch of a service department supplementary to its general duties is sometimes constituted upon commercial principles; and so far as regards the work of this branch, it is allowed to charge as a commercial department: *e.g.*—

Jail manufacture, Survey map-publishing, Printing (Publishing Department), Steamers employed in earning freight, Mint (Miscellaneous Services other than Rupee Coinage).

VII.—A branch of a department, whether service or commercial, constituted for the subsidiary service of that department, but employed for analogous service of another department, may charge that other department: *e.g.*—

Workshops of a department, Agent for Government Consignments (services for Civil Department), Mathematical Instrument Factory, Supply and Transport (employed on petty services), Dockyards, Arsenals.

NOTE.—Types and other printing materials and all stores supplied by the Central Press, Calcutta, either from its workshop or by local purchase, to other presses, Provincial or Imperial, or to the Deputy Controller, in charge Paper Currency, should be charged for, the valuation in the case of articles manufactured at the workshop being taken at the approximate cost of production without any margin for profit. The Accountant General, Central Revenues, will make the necessary adjustments in the case of the presses under his audit, and for the Paper Currency Office, Calcutta; and in other cases will raise the necessary debit in his exchange account with the Account Officer concerned.

VIII.—(*a*) A regularly organized store branch of a department (whether service or commercial) should charge any other department whose requirements it is made, for the convenience of the public service, to supply: *e.g.*—

Medical Stores to Civil Departments. stores issued by the army to other De

Exception.—Military stores supplied to Imperial Departments from Arsenal. As the issue of these stores represents military or *quasi*-military operations somewhere, nothing is gained by giving credit for them under "Army."

(*b*) In order to prevent undue exaggeration of the public revenue and expenditure, a store department which is systematically employed in supplying the requirements of another department, should take the credits it receives by deduction from its expenditure on stores, and not by credit to receipts.

IX.—A public department cannot be *assessed* to pay revenue to Government; but fees and duties leviable by law must be paid by public departments in the same way as by private individuals.

X.—All payments of amounts due by one Public Department to another should be made by book transfers, except when such transfers do not suit the methods of account or of business adopted by the receiving department.

NOTE.—The cost of stationery and printed forms supplied to State Railways (including lines under survey or construction) is payable in cash.

No. 344.

Page 134, Appendix 6, Rule VI—

Add "Government Commercial Undertakings" *to the list of branches of service departments given under this Rule.*

[C. A. C., I., 8th Edition, No. 344, dated 1st October 1924.]

No. 264.

Page 134.

Appendix 6, Rule VIII (a).

(1) *Delete the exception under this Rule.*

(2) *Insert* " and stores issued by the Army to other Departments" *after the words* " medical stores to Civil Departments' *in line 4 of the Rule.*

[C. A. C. I., 8th Edition, No. 264, dated 1st August 1923.]

No. 52.

Appendix 6—

In Rule 1 (A) (a) substitute 'Waterways' *for* 'Irrigation (*i.e.*, Maintenance of Public Tanks and Waterways).'

In Rule I (B) omit the words '(supply of water)' *occurring in the illustration.*

In Note 2 under Rule III for the words 'Irrigation and Navigation Works' *in line 2 substitute* 'Irrigation Works and Waterways.'

For the word 'Imperial' *in line 2 of the Note under Rule VII substitute* 'Central.'

For 'Imperial Departments' *in line 1 of the Exception under Rule VIII* (a) *substitute* 'Departments under the Government of India.'

(C. A. C., I., 8th Edition, Reforms List, No. 52—1-4-21.)

No. 237.

Page 134, Appendix 6, Rule VIII (a)—

Insert the following as a Note to this Rule :—

" NOTE.—Public Works Department Stores referred to in paragraph 487(i) of the Public Works Account Code should always be charged for."

[C. A. C., Vol. I, 8th Edn., No. 237, dated 1st April 1923.]

No. 376.

Page 134. Appendix 6.

Insert the following as note 2 under Rule X of this appendix, the existing note being numbered as 1 :—

"NOTE 2.—The cost of stationery supplied to the Railway Department (Railway Board) from the Central Stationery Stores, Calcutta, and of all printing work executed for it at the Government of India presses will be adjusted by book debit. The amounts will be shown as deduct entries under the head "46 Stationery and Printing—Central," the entries being prepared by the Controller, Printing, Stationery and Stamps, in communication with the Accountant-General, Central Revenues, and the Railway Department."

[C. A. C., Vol. I, No. 376, dated 1st May 1925.]

APPENDIX 7.

[See Chap. 7, Art. 116.]

†*Rules for the payment of compensation for land taken up under the Land Acquisition Act, I of 1894 (Finance Department Resolution No. 2209-A., dated 10th May 1895—As modified by Finance Department No. 3469-A., dated 12th August 1896, No. 4166-A., dated 21st September 1897, No. 1605-A., dated 3rd April 1900 and No. 289-A., dated 19th March 1914).*

Land Acquisition Officers.

1. After all preliminaries in respect to estimate, etc., that may be required under departmental rules in force for the time being, have been duly carried out, the land will be taken up under the Act either by the Collector or by some special officer who is placed at the disposal of the Public Works Department, and invested with the powers of a Collector under the Act; the procedure differs in the two cases.

Procedure of Special Officers appointed under the Act.

*2. Officers who are specially employed for this work being invested with the power of a Collector under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed for the works outlay of Public Works officers, the expenditure being accounted for under the rules in the Public Works Account Code. The following procedure shall be observed by such officers.

3. When an award is made under section 11 of the Act, the officer shall have a statement prepared in the appended form (marked A) showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Accountant General with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in Form AA giving particulars regarding the acceptance, by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Accountant General as soon as possible. If the subsidiary statement is not complete on the day that the award is made the necessary entries in column 7 of statement A will be made in the Accountant General's office on the receipt of the statement in Form AA.

4. In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form (marked B) by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Accountant General. On receipt of this statement, the Accountant General will proceed to check the entries in columns 1 to 4 with the original award by the officer.

5. Any change in the apportionment of the officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Accountant General for the necessary corrections in the award statement. And if under section 31 (3) of the Act, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

*6. In giving notice of the award under section 12 (2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded

† In these rules, the term Public Works includes Railways and Military Works unless there be something repugnant in the subject or context.

to them intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying form (marked E). The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the Collector's accounts the amounts deposited in the treasury will at once be charged off as Public Works expenditure, and when the persons interested under the award ultimately claim payment the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

NOTE 1.—In the Punjab in the case of petty payments if the payees do not appear on the day fixed for payment and do not apply for a reference to the Civil Court under section 18, the officer shall issue notices to them informing them that if they do not attend by a certain date the compensation awarded them will be remitted by money order, the amount of the money order fee being deducted. The following rules must be observed in making such payments by money order :—

(i) No sums exceeding R50 in each separate case may be paid by money order.

(ii) No compensation due on account of land which is owned jointly by the proprietors of a village or sub-division of a village may be paid by money order.

(iii) In each money order so issued, the purpose of the remittance should be briefly stated in the acknowledgment portion thereof in continuation of the printed entry "Received the sum specified above on ; " sufficient space being left below the manuscript entry thus made for the signature or thumb-impression of the payee.

On receipt of the money order acknowledgment duly signed by the payee it should be attached to the usual receipt in Form C in which the full amount of the compensation and the deduction made therefrom on account of the money order fee should be clearly shown ; the receipt will then be disposed of in the usual way. The Account Department will accept such voucher with the money order acknowledgment as a valid receipt for the full amount entered therein.

(iv) For the words "paid in my presence $\frac{\text{by cash}}{\text{by cheque}}$" in Form C, the words "paid by money order" shall be substituted.

The Accountant General will accept, in the case of compensation paid by money order, a receipt for the amount entered in the award statement less the amount of the money order fee as a valid receipt for the full amount entered in the award statement.

NOTE 2.—In Bombay also orders of a kind somewhat similar to those in the Punjab have been issued by the local Government with the approval of the Government of India.

NOTE 3.—The Government of India have sanctioned the introduction in the Madras Presidency also of the practice of remitting by money order amounts of less than R50 awarded as compensation in land acquisition cases.

7. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked C), containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 3. In cases where payments are made to a number of persons under a single award, acquittance roll in Form CC may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Accountant General with whom he is in account, when forwarding to him the account of the month in which the payments are made.

*8. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Court Deposits. The cheques should be accompanied with receipts, in triplicate, in Form D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Accountant General with the accounts of the month in which the payments are made. The amounts deposited in the Court will be charged off as expenditure in the Public Works Accounts of the Collector and the ultimate payments to the persons interested under the award shall be arranged for by the Court under the rules for the payment of Civil Court Deposits.

9. When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form B, should be

No. 238.

Page 137, Appendix 7, Rule 10, Lines 3 and 4 together with rules (1) to (5)—

Delete the words beginning with "The use of cheques should be safeguarded by a strict observance of the following rules :—".....

to end of clause (5).

[C. A. C., Vol. I, 8th Edn., No. 238, dated 1st April 1923.]

No. 53.

Appendix 7—

Add as Note 4 under Rule 6 :—

NOTE 4.—The restrictions on the spending powers of local Governments contained in the orders in previous notes do not apply to the local Government of a Governor's province so far as provincial expenditure is concerned.

(C. A. C., I., 8th Edition, Reforms List, No. 53—1-4-21.)

made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the Court.

10. A local Government may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury. The use of cheques should be safeguarded by a strict observance of the following rules :—

(1) Every cheque-book should contain a certain number of cheques, with consecutive printed numbers, and each book should contain its own serial number.

(2) The serial number of the cheque-book and the number of cheques it contains should be reported to the Treasury Officer before the book is brought into use.

(3) The cheque-book should be kept under lock and key by the Land Acquisition Officer himself.

(4) The cheques should be filled up by the Land Acquisition Officer, with his own hand, in words as well as figures, and cheques should be enfaced " under R ."

(5) A periodical examination of pass-books from the treasury with the counterfoils of the cheque-book should be made by the Land Acquisition Officer himself.

Payments under the Act after the Special Officer is relieved of his Special Duties.

11. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraphs 8 and 9 above.

Procedure of Collector or other Civil Officer not specially employed for Land Acquisition.

*12. When the land is taken up by the Collector or other Civil Officer, not specially employed for the work, such Collector or Civil Officer is not a Public Works disburser, but draws money for payment due under his award from the Civil Treasury. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Accountant General concerned in the manner prescribed in paragraphs 3 and 4. Additions and alterations in the award statement should also be communicated to the Accountant General as prescribed in paragraph 5, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in paragraph 3. The procedure laid down in paragraph 6 should also be observed by such Collector or Civil Officer.

*13. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in paragraph 7. These receipts will be the Treasury Officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant General. For payments into Civil Courts the procedure laid down in paragraphs 8 and 9 should be observed.

14. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C, and make it payable at the Treasury to the payee, altering the words " Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$ " to " Pay; " or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payments forward the receipts of the

payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

Audit by Account Officers.

15. Whether the payment is made by a special officer or by the Collector (or other Civil officer) the audit of the Accountant General shall consist in seeing that every payment is supported by a receipt in Form C, CC, D or E, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding orders. The Accountant General will also note in the last column of Form A the date on which possession is taken as reported to him by the Executive Engineer or other officer.

*16. The Accountant General will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms A and B); and as he receives the reports of possession he will fill in the entries in column 10 of the statement in Form A: when all the vouchers showing either payment to the payee or payment into the Court on deposit and reports of possession have been received, he will forward a copy of the completed statements in Forms A, AA, and B to the Chief Revenue Authority. This will complete the audit of the Accountant General; any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue Authority without reference to the Accountant General.

*17. When the land is acquired for, and the cost is debitable to, the Military Works Services, the procedure above laid down will be observed, the Examiner of Military Works Accounts being substituted for the Accountant General.

*18. When the land is acquired for, and the cost is debitable to, any other Department than the Public Works Department or the Military Works Services, the procedure will also be the same, the Account Officer who will audit the payments being substituted for the Accountant General.

Procedure when no money compensation is paid.

19. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31 (3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange and the capitalised value of the abatement of Land Revenue should be charged against advances of funds (paragraph 21) made by that body.

Investment of compensation money deposited in Court.

20. Investments under sections 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the Court and the Civil Accountant General concerned, and purchase of land should be effected under the Court's orders through the Collector or other Revenue Authority of the Province. The Accountant General will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

Audit, Adjustment and Recovery of payments on behalf of bodies financially independent of Government.

21. In any case in which land is acquired for a Municipality or other body financially independent of Government, the local Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for Government.

No. 239.

Page 138, Appendix 7, Rule 16. Insert the following at the end of this Rule :—

" See also Articles 586 to 588 of the Audit Code."

Rule 17. Delete this Rule.

Rule 18. Delete the words " or the Military Works Services " *in line 2.*

[C. A. C., Vol. I, 8th Edn., No. 239, dated 1st April 1923.]

No. 94.

Page 138, Appendix 7, Clause 20—

For the words "the Civil Accountant General and the Accountant General *in lines 3 and 5 of the clause, substitute the words* "The Deputy troller of the Currency."

(C. A. C., Vol. I, 8th Edn., No. 94, dated 1st January 1922.)

APPENDIX 7.

If the local Government issues such an order, the Collector or other officer who makes payments on account of the land acquired shall draw funds from the Treasury and make payments in the manner laid down in these rules, using the forms prescribed and shall render his accounts to the Civil Accountant General. The Municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance† on such dates and in such instalments as the local Government may direct, further payment of Government being required as soon as the Accountant General reports that the payments made exceed the amount received in advance. The Accountant General will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received for the Municipality or other body.

† These sums should be credited in the treasury accounts to a special deposit head under Civil Deposits—"Deposits for work done for Public bodies or individuals," while any charges should be supported by the prescribed vouchers, unless these cannot be furnished at once, in which case the Accountant General will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the Treasury for credit of the special deposit head; any balance of the sum originally credited, which is not claimed at the expiration of a year from date of the award will be paid into a Civil Court by the officer in accordance with Rule 8.

No. and date of Statement——————

Date of Award——————

Name of work for which land has been acquired——————.

No. and date of declaration in——————*Gazette, viz.*, No.——————, dated——————, page——————.

Statement showing compensation awarded by——————*under Section*——————*Act I of 1894 to all the persons interested in the plot of land situated in the village of*——————*in estate,*——————, *No.*——————*on the Revenue Roll of the District of*——————, *Pergunnah*——————.

1	2	3	4	5	6	7	8	9†		10†	
Serial number.	Names of persons to whom payment is due under the award.	Area of land.	Abatement of land Revenue.	A valuation of any buildings that may be taken upon the land.	Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, costs and any other amounts due to the payee in connection with the acquisition of the land.	Distribution of the amount in column 6 taken from the subsidiary statement AA.	Remarks.	Number and date of Voucher.		Date on which possession of the land was handed over to the Departmental Authorities for whom it is acquired.	
								No.	Date.	Date.	Reference to the report stating the date.
			R a. p.	R a. p.	R a. p.						

† To be filled up in the Accountant General's Office.

Note 1.—Each award statement should be confined to the lands to be taken under one declaration—*i.e.*, the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

Note 2.—Regarding column 7, see Note to Statement AA.

AA.

Particulars regarding the acceptance by the persons concerned of amounts entered in Award Statement No. ——————————
dated ——————————.

Name of work for which land has been acquired ——————————.

No. and date of declaration in ——————————*Gazette, viz.*, No. ——————, dated ——————, page ——————.

1	2	3			
		PARTICULARS OF AMOUNT ENTERED IN COLUMN 6 OF THE AWARD STATEMENT.			
		a	b	c	d
Serial No. in the Statement of Award under section 11 of the Act.	Name of person to whom payment is made under the award.	Amount accepted without protest.	Amount accepted under protest.	Amount refused and the Court in which it is deposited.	Amount undisbursed owing to non-attendance, and the treasury in which it is deposited.
		R a. p.	R a. p.	R a. p.	R a. p.

NOTE.—In noting these particulars in the Award Statement it may be sufficient to enter the letter a, b, c, or d, as the case may be, in column 7 of the Statement, when the whole amount of the award is shown in one of the four sub-columns a, b, c or d in this statement.

B.

No. and Date of Statement _____

Name of work for which land has been acquired _____

No. and date of declaration in _____ *Gazette, viz.*, No. _____, dated _____, page _____.

Statement showing the amount of compensation awarded by the Court of _____, *under Section 26 of Act I of 1894.*

1	2	3	4	5	6	7	8
Serial No. in the Statement of Award under Section 11 of the Act.	Names of persons to whom payment is due under the award.	Amount originally awarded.	Amount paid by Collector under the original award.	Total amount awarded by the Court.	Further payments due.	Remarks.	No. and date of voucher.
		R a. p.	R a. p.	R a. p.	R a. p.		

C.

No. of Vouchers _____, Paid in my presence in cash by cheque to _____.

Name of work for which the land has been acquired _____.

No. and date of declaration in _____ *Gazette, viz.*, No. _____, dated _____.

Serial No. _____ in Award Statement No. _____, dated _____.

Name of payee _____.

I _____ of _____ Station _____, District _____, resident of _____ village _____ pergunnah _____, zillah _____, the sum of _____ Rupees* _____ pies _____ only. Dated _____ 19 _____.

do hereby acknowledge to have received R _____ In words _____ In figures _____

_____ on account of cost of land taken up by Government, as detailed on reverse.

Signature of Payee _____,

Locality _____.

NOTE.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in the vernacular.

C.

No. of Vouchers _____, Paid in my presence in cash by cheque to _____.

Name of work for which the land has been acquired _____.

No. and date of declaration in _____ *Gazette, viz.*, No. _____, dated _____.

Serial No. _____ in Award Statement No. _____, dated _____.

Name of payee _____.

I _____ of _____ Station _____, District _____, resident of _____ village _____ pergunnah _____, zillah _____, the sum of _____ Rupees* _____ pies _____ only. Dated _____ 19 _____.

do hereby acknowledge to have received R _____ In words _____ In figures _____

_____ on account of cost of land taken up by Government as detailed on reverse.

Signature of Payee _____,

Locality _____.

NOTE.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in the vernacular.

(Reverse of Statement C.)

DETAILS OF LAND, ETC., AND THEIR VALUES.

*Mouza*_____, *Pergunnah*_____, *Zillah*_____.

*Land*_____, *Bigha*_____, *Cotta*_____, *Chuttack*.

*Value*_____ *Rupees*_____ *Annas*_____ *Pies*.

DETAILS OF LAND, ETC., AND THEIR VALUES.

*Mouza*_____, *Pergunnah*_____, *Zillah*_____.

*Land*_____, *Bigha*_____, *Cotta*_____, *Chuttack*.

*Value*_____ *Rupees*_____ *Annas*_____ *Pies*.

CC.

Consolidated voucher for payment made during _____ *19* , *in accordance with Award Statement No.* _____,
dated _____, *on account of land acquired for* _____ *in the district of* _____,
Tehsil _____, *Mouza* _____.

1	2	3	4			5
Serial No. in Award Statement.	Name of payee.	Area of land.	Amount paid.			Signature of the payee and date of payment.
			R	a.	p.	
	TOTAL					

Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$ to the above persons the total sum of rupees † _____ annas† _____ pies† _____ only.

† In words.

Dated the _____ *19* .

Signature of Officer.

D.

Name of work for which land has been acquired_____

To the Judge of the Court at _____.

The sum of R_____ *on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894 :—*

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each	Remarks.
		Acres.	R p.	
	TOTAL			

Land Acquisition Officer.

*Dated*_____ 19 .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

D.

Name of work for which land has been acquired_____

To the Judge of the Court at _____.

The sum of R_____ *on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894 :—*

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks.
		Acres.	R p.	
	TOTAL			

Land Acquisition Officer.

*Dated*_____ 19 .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

D.

Name of work for which land has been acquired_____

To the Judge of the Court at _____.

The sum of R_____ *on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894 :—*

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks.
		Acres.	R a. p.	
	TOTAL			

Land Acquisition Officer.

*Dated*_____ 19 .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

E.

NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED———

To the Officer in charge of ——————*Treasury.*

Please receive for transfer to credit of Revenue deposits the sum of R ——— on account of compensation for land taken up for the above purpose, payable as detailed below :—

Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.			REMARKS.
		Acres.	R	a.	p.	
	Paid by cheque No. dated on the Treasury					
	TOTAL					

Dated 19 . *Land Acquisition Officer.*

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

E.

NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED———

To the Officer in charge of ——————*Treasury.*

Please receive for transfer to credit of Revenue deposits the sum of R ——— on account of compensation for land taken up for the above purpose, payable as detailed below : —

Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.			REMARKS.
		Acres.	R	a.	p.	
	Paid by cheque No. dated on the Treasury					
	TOTAL					

Dated 19 . *Land Acquisition Officer.*

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

APPENDIX 8.

[See Chap. 9, Art. 159 (h).]

Rules for the guidance of persons sending patients for treatment and for patients arriving at the Pasteur Institute, Kasauli.

1. The Government of India have granted both to Government servants and to such indigent persons as are unconnected with the public service and are not assisted by private employers, etc., certain concessions to enable them, when bitten by a rabid animal, to proceed without delay to the Pasteur Institute at Kasauli for treatment. These concessions are as follows :—

(1) All officers of the Civil Veterinary Department of whatever class are treated as on duty for the purposes of pay, travelling allowance and pension for the periods covered by their journeys to and from Kasauli and their residence there for treatment, subject to the proviso that this concession is admissible only to an officer who comes into contact with a rabid or suspected animal while actually discharging his official duty.

(2) Any Government servant, who has difficulty in finding at once the means to enable him to proceed to the institute and whose substantive pay exceeds ₹100, but does not exceed ₹500 a month, may be granted an advance sufficient to defray his actual travelling expenses to Kasauli and back, namely, (*a*) a single fare each way by railway of the class by which he is entitled to travel on duty, and (*b*) for journeys by road or by river and ocean steamers, the actual cost of transit, not exceeding the amount admissible under rule. He may also be given an advance of one month's pay and be granted one month's casual leave or, when the appointment of a substitute is found necessary, one month's extra privilege leave, any leave required in excess being treated as privilege or sick leave. The sums thus advanced will be recovered in not less than three, but not more than twelve monthly instalments.

(3) Any Government servant, who has been bitten by a rabid animal and who is too poor to proceed to Kasauli at his own expense, may, provided that he is drawing not more than a substantive pay of ₹100 a month, be granted :—

(*a*) his actual travelling expenses to Kasauli and back not exceeding the amount admissible under the rule laid down in clause (1) above. [Government servants of the third and fourth classes (as defined in Article 1002 of the Civil Service Regulations) may, however, be granted their full actual expenses for journeys by road at the discretion of local Governments];

(*b*) an advance of one month's pay; and

(*c*) one month's casual leave or, when the appointment of a substitute is found necessary, one month's extra privilege leave. (Any leave required in excess will be treated as privilege or sick leave.)

(4) Government servants drawing not more than ₹25 per mensem are entitled to maintenance allowance during treatment as well as during the journey to, and from, the Pasteur Institute, at the rates of daily allowance admissible to officers of third and fourth classes (as the case may be) under Article 1063 of the Civil Service Regulations.

(5) Any Government servant drawing a substantive pay of not more than ₹500 a month may, if a member of his family is bitten by a rabid animal and he has difficulty in finding at once the means of sending him or her to the Pasteur Institute, be granted an advance not exceeding the actual travelling expenses [as defined in clauses (1) and (2) (*a*) above] of the person bitten to Kasauli and back *plus* one month's pay. If his pay does not exceed ₹100 a month, an advance of travelling expenses for an attendant, if necessary, may also be given at the rate sanctioned for the patient. The advances will be recoverable

No. 352.

Insert the following as note to rule 1 (3) of Appendix 8 to Civil Account Code, Volume I—

"The leave salary of a Government servant in inferior service during the one month's extra leave on average pay granted under rule (3) above is not subject to the usual condition that there will be no extra expense to Government."

(C. A. C., Vol. I, No. 352, dated 1st December 1924.)

No. 371.

ge 148, Appendix 8—

In the last line of note 2 under the heading of this appendix as intro-d by Correction No. 310, dated 1st March 1924 insert " or to any such pital " *between the words* " institute " *and* " provided ".

(C. A. C., I, 8th Edn., No. 371, dated 1st April 1925.)

No. 286.

Pages 148-151, Appendix 8—

Substitute the following for the existing appendix:—

APPENDIX 8.

[See Chapter 9, Article 159 (*h*).]

Rules made by the Governor General in Council for the guidance of persons sending patients for anti-rabic treatment and for patients arriving at a Pasteur Institute.

NOTE.—The expenditure connected with leave, advances, travelling expenses and maintenance charges, etc., of Government servants under the administrative control of a provincial Government as well as the provincial expenditure connected with the aid given to other persons for anti-rabic treatment is regulated by the rules of the Government concerned.

I. The following rules have been prescribed in regard to the grant of concessions to enable Government servants paid from Central Revenues, and in special cases, indigent persons unconnected with Government service who are not residing in an area administered by a Governor-in-Council who are bitten by a rabid animal, to undergo treatment at a Pasteur Institute :—

(1) A Government servant of the Civil Veterinary Department will be treated as on duty for the purposes of pay, travelling allowance and pension for the periods covered by his journeys to and from the institute and his residence there for treatment, provided that he came into contact with a rabid or suspected animal while actually discharging his official duty.

(2) Any Government servant who has difficulty in finding at once the means to enable him to proceed to an institute and whose substantive pay exceeds Rs. 100 but does not exceed Rs. 500 a month, may be granted an advance sufficient to defray his actual travelling expenses to the institute and back, namely, (*a*) single fare each way by railway of the class by which he is entitled to travel on duty, and (*b*) for journeys by road or by river and ocean steamers, the actual cost of transit, not exceeding the travelling allowance admissible for journeys on duty under ordinary rules. He may also be given an advance of one month's substantive pay and be granted one month's casual leave, or, when the appointment of a substitute is found necessary, one month's extra leave on average pay, which will not be debited to the Government servant's leave account, any leave required in excess being granted under the ordinary rules.

(3) If a Government servant is considered too poor to proceed to an institute at his own expense and if his substantive pay is not more than Rs. 100 a month, he may be granted his actual travelling expenses to the institute and back as defined in rule (2) above and an advance of one month's substantive pay and leave as provided for in that rule. (Government servants of the third and fourth grades, as defined in rule 17 of the Supplementary Rules to Fundamental Rules, may, however, be granted their full actual expenses for journeys by road if this concession is necessary.

(4) If a Government servant is drawing not more than Rs. 25 a month, he may be granted, in addition to the terms mentioned in rule (3) above, maintenance allowance during treatment as well as during the journey to and from the Pasteur Institute at the rate of daily allowance admissible to his grade under Rule 51 of the Supplementary Rules.

(5) If a Government servant drawing not more than Rs. 100 a month is, by reason of age or other sufficient cause, incapable of travelling alone and, therefore, requires an attendant to accompany him and is unable to pay the expenses, he may be allowed the cost, on account of one attendant, of railway fare, if no railway concession is granted, and other travelling expenses and maintenance allowance at the rate sanctioned for the patient and also wages not exceeding 4 annas a day if the patient is unable to pay the daily expenses of the attendant. (More than one attendant may be allowed in special cases as, *e.g.*, when the patient is a woman and in addition to one attendant is compelled to take one or more children with her).

(6) Any Government servant drawing a substantive pay of not more than Rs. 500 a month may, if a member of his family is bitten by a rabid animal and he has difficulty in finding at once the means of sending him or her to a Pasteur Institute, be granted an advance not exceeding the actual travelling expenses (as defined in rules (2) and (3) above) of the person bitten to the institute and back *plus* one month's substantive pay. If his substantive pay does not exceed Rs. 100 a month, an advance of travelling expenses for an attendant, if necessary, may also be given at the rate sanctioned for the patient.

(7) The advances mentioned in rules (2), (3) and (6) above will be recovered in not less than three, but not more than twelve monthly instalments. In the case of advances granted under rule (6) if a Government servant's pay does not exceed Rs. 50 a month or, if special circumstances exist which warrant the grant of a further concession to a person drawing not more than Rs. 100 a month, the recovery of the amount advanced as travelling expenses for the attendant may be waived altogether or in part. In special cases the recovery of the amount advanced for the travelling expenses of a member of family of a Government servant whose substantive pay does not exceed Rs. 50 a month may also be waived.

(8) The above concessions may be sanctioned by Departments of the Government of India and by Chief Commissioners.

NOTE.—In respect of Government servants under their administrative control, Departments of the Government of India and Chief Commissioners may delegate the powers, in full or in part, to any authority subordinate to them.

(9) The Director of a pasteur institute may, on production of satisfactory proof of identity and of adequate evidence that the patient, if a Government servant, did not receive an advance of one month's pay admissible to him under these rules as a recoverable loan, grant to such a Government servant an advance not exceeding one month's substantive pay, intimating the grant to the head of the Department to which the Government servant belongs with a view to the recovery of the sum advanced from his pay in not less than three, but not more than twelve monthly instalments. The proof furnished by the Government servant will be made a voucher and the charge will be recovered by the Director from the local Treasury Officer, who will arrange to pass it on to the province concerned. Subject to the same conditions of proof and recovery, the Director may also make, in very special cases, a further advance, not exceeding half a month's substantive pay, to a Government servant who has already received an advance of one month's pay before his departure for the institute but has run short of funds while under treatment. Subject to the same conditions of proof and recovery, the Director may also pay as an advance the maintenance and return journey expenses of Government servants drawing not more than Rs. 25 per mensem up to the amount admissible under Rules (3) and (4). Any of the above advances may also be granted subject to the above conditions of proof and recovery, if applied for in the case of the family of a Government servant undergoing treatment at the institute.

2. Any indigent person unconnected with the public service who is bitten by a rabid animal but is unable to proceed to a pasteur institute at his own expense and who is not assisted from private sources may be granted :—

(*a*) third class fare by rail, if not receiving a railway concession, and actual expenses of journey by road, river or ocean steamer, as the case may be, to the institute and back:

(*b*) maintenance allowance at the following daily rates :—

Europeans and Anglo-Indians Re. 1 during the journey and Rs. 2-8-0 during treatment, Indians 4 annas a day during the journey and 6 annas a day during treatment.

(*c*) the cost on account of one or more attendants as in Rule 1 (5).

These concessions may be sanctioned by any Government servant not below such rank as may be fixed by the Chief Commissioner of the province (except that the maintenance allowance, the return journey charges and the conveyance charges from the station to the institute, if necessary, will be paid by the Director of the institute), subject to any further rules which may be made by the Chief Commissioner.

(*d*) The Director may also make advances to indigent persons who come to the institute paying their own expenses up to the landing station but are unable to pay the conveyance charges for the further onward journey or to maintain themselves there or to pay for their return journey. The possibility of recovering these advances should then be investigated in the following manner. The Director should correspond direct with the officers in charge of the district to which the patients, to whom advances have been made, say they belong, and should ask them to take over for investigation claims in respect of the advances made. District officers should also take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and should inform the Director that they have done so. The Director should then recover the amounts advanced from the Treasury, producing the district officers' "acceptances" as vouchers, and the claims should then be passed on to the provinces concerned to be adjusted as the amounts advanced are recovered or written off under the local rules. Any sum which is found to be irrecoverable after being passed on to a district officer will be debited to the province concerned as a charge under the head "47—Miscellaneous—Miscellaneous charges for the treatment of patients at the pasteur institute." Otherwise, *i.e.*, if no district officer takes over the claim, the Director will send to the Treasury Officer a certificate to this effect, on which the advance will be refunded to the Director. The amount will then be adjusted finally in the books of the Accountant General under the head specified above.

(*e*) With regard to indigent patients who are sent, for treatment, from the pasteur institute to a Civil or Cantonment General Hospital, the Director will, in the first instance, defray the expenses connected with their diet and hospital charges and, in case of death, of their burial or cremation, as the case may be, and recover the cost in the same way as in the cases referred to in Rules 2(*d*) and 4(*b*).

3. An intimation in the form appended to these rules should be sent either with the patient (in a closed cover addressed to the Director of the institute) or with as little delay as possible after the despatch of the patient.

4. Allowances for certified indigents and, when admissible, for their attendants also, will be drawn by the Director of the institute under the following rules :—

(*a*) Conveyance charges from the landing station to the institute may be paid by the Director in exceptional cases in which indigent patients are not sufficiently provided with funds for their onward journey and are unable to travel on foot owing to the severity of their wounds, ill-health or old age. Such charges will be supported by a certificate of indigence, insufficiency of funds supplied and incapacity of the patient to travel on foot and will be recovered from the local treasury.

(*b*) Maintenance charges for days spent at the institute will be advanced by the Director and recovered by him from the local Treasury Officer. No refund will be made by the Treasury Officer for any advance made unless vouched for by a certificate stating indigence and the fund from which the expenditure is to be met.

(*c*) Travelling allowances and maintenance charges for the return journey will be paid by the Director of the institute according to the rates admissible to a patient and will be recovered from the local Treasury Officer. The charges will be supported by the intimation received from the officer who is responsible for the original advance and a discharge certificate from the Director in respect of each individual to whom advances are made on these accounts.

NOTE 1.—This rule may be amended in respect of any institute by the local Government concerned.

NOTE 2.—These advances will be made from a permanent advance and will be recouped on consolidated bills.

FORM OF INTIMATION.

(a)————————is hereby directed to proceed for anti-rabic treatment to————————and is allowed to take (b)————————as his attendant. He is a (c)————————. The expenses are debitable to the Central Government.

He has been granted the concessions noted on the reverse.

Nothing

————————for maintenance at the institute and return
Rs. (as shown on the reverse)
journey has been advanced to him.

Station———————— Signature————————

(Despatching Officer).

Dated the————————19 . Designation————————

(a) Name of the patient.

(b) Name of the attendant (if any sent).

(c) 1. Government servant.

2. Member of the family of No. 1.

3. Indigent person.

(REVERSE.)

List of concessions granted to————————sent for anti-rabic treatment.

Advance of one month's substantive pay.

Road journey allowance to the entraining Railway Station

class Railway fare (tickets) to

Third class free tickets from to

class steamer or boat hire ₹ per head from to

Diet *en route* days at per day

Road journey allowance from to

Mileage ₹

Rickshaw ₹

Pony hire ₹

Coolie ₹

NOTE.—Copies of this form may be obtained gratis at the nearest dispensary or police station.

[C. A. C. I, 8th Edition, No. 286, dated 1-11-23.]

OFFICE OF THE AUDITOR GENERAL IN INDIA,
Delhi, the 1st November 1928.

M. F. GAUNTLETT,
Auditor General.

SGPI—L—VIII-2-107—4-1-24—17,060.

in the same manner as those referred to in clauses (1) and (2) (*b*) above. If his pay does not exceed R50 a month or if, in the opinion of the Commissioner of the Division or the Head of the Department, special circumstances exist which warrant the grant of an extended concession to a person drawing not more than R100 a month, the recovery of the amount advanced as travelling expenses for the attendant may be waived altogether or in part. Local Governments or Heads of Departments may also waive in special cases the recovery of the amounts advanced for the travelling expenses of members of families of Government servants whose pay does not exceed R50 a month.

(6) Any indigent person unconnected with the public service, who in the opinion of any officer authorized to grant the concession is unable to proceed to the Pasteur Institute at his own expense may be granted :—

(*a*) 3rd class fare by rail if not rtceiving a railway concession, and actual expenses of journey by road, river or ocean steamer, as the case may be, to Kasauli and back;

(*b*) maintenance allowance at the following daily rates :—Europeans and Anglo-Indians R1 during the journey and R2-8 during treatment; Indians 4 annas a day during the journey and 6 annas a day during treatment.

(7) Indigent persons including women, children under 16 years of age and men who are, by reason of age or other sufficient cause incapable of travelling alone, may be allowed one attendant to accompany them to the Institute except in the special cases referred to in the note below when more than one attendant may be allowed, the cost being borne, if no railway concession is granted, by the fund to which the charges on account of the patient are debited. Such attendant or attendants may be granted the travelling expenses and maintenance allowance at the rate sanctioned for patients and also wages not exceeding 4 annas a day, in cases where the despatching officer is satisfied that the patient is unable to pay the daily expenses of the attendant or attendants. (This concession is also admissible to Government servants drawing not more than R100 a month.)

NOTE.—More than one attendant may be allowed on the authority of one of the authorities mentioned in paragraph 7 (*d*) above in special cases as, *e.g.*, when the patient is a child unable to travel without the mother or other woman in charge who also requires an attendant, or when the patient is a woman and in addition to one attendant is compelled to take one or more children with her.

2. The following is a short summary of the rules and regulations which have been laid down by the Government of India for the administration of these concessions :—

(1) Any Government servant, not below such rank as may be fixed by the local Government, is empowered to grant the abovementioned concession except the maintenance allowance and return journey charges of indigent patients, which will be paid at Kasauli, and to authorize the immediate departure for Kasauli of any of the classes of persons specified, whether Government servants or indigent persons unconnected with the public service.

(2) An intimation in the form appended to this memorandum is to be sent by the despatching officer either with the patient (in a closed cover addressed to the Director) or *with as little delay as possible after the despatch of the patient.*

(3) Allowance for certified indigents and, when admissible, for their attendants also will be drawn as follows :—

(*a*) Conveyance charges from the arrival station to the Institute may be paid by the Director in exceptional cases in which indigent patients are not sufficiently provided with funds for their onward journey and are unable to travel on foot owing to the severity of their wounds, ill-health or old age. Such charges will be supported by a certificate of indigence, insufficiency of funds supplied and incapacity of the patient to travel on foot and will be recovered from the local treasury.

(*b*) Maintenance charges for days spent at Kasauli will be advanced by the Director of the Institute and recovered by him from the local Treasury Officer. No refund will be made by the Treasury Officer for any advance made unless vouched for by a certificate stating indigence and the fund from which the expenditure is to be met.

(c) Travelling allowances and maintenance charges for the return journey will be paid by the Director of the Institute according to the rates admissible to a patient and will be recovered from the local Treasury Officer. The charges will be supported by the intimation received from the officer who is responsible for the original advance and a discharge certificate from the Director in respect of each individual to whom advances are made on these accounts.

NOTE.—These advances will be made from a permanent advance and will be recouped on consolidated bills.

(4) The Director may also make advances to indigent persons who come to Kasauli paying their own expense up to the landing station but are unable to pay the conveyance charges for the further onward journey or to maintain themselves there or to pay for their return journey. The possibility of recovering these advances should then be investigated in the following manner. The Director should correspond direct with the officers in charge of the districts to which the patients, to whom advances have been made, say they belong, and should ask them to take over for investigation claims in respect of the advances made. District officers should also take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and should inform the Director that they have done so. The Director should then recover the amounts advanced from the Treasury, producing the district officers' "acceptances" as vouchers, and the claims should then be passed on to the provinces concerned—to be adjusted as the amounts advanced are recovered or written off under the local rules. Any sum which is found to be irrecoverable after being passed on to a district officer will be debited to the province concerned as a provincial charge under the head "32.—Miscellaneous—Miscellaneous charges for the treatment of patients at the Pasteur Institute, Kasauli." Otherwise, *i.e.*, if no district officer takes over the claim, the Director will send to the Treasury Officer a certificate to this effect, on which the advance will be refunded to the Director. The amount will then be adjusted finally in the books of the Accountant General, Punjab, under the head specified above.

(5) With regard to indigent patients who are sent, for treatment, from the Pasteur Institute to the Civil or Cantonment General Hospital, Kasauli, or are admitted into the Rabies Hospital, the Director will, in the first instance, defray the expenses connected with their diet and hospital charges and, in case of death, of their burial or cremation, as the case may be, and recover the cost in the same way as in the cases referred to in clauses (3) (*b*) and (4) above.

*(6) The Director of the Institute may, on the production of satisfactory proof of identity and of adequate evidence that the patient, if a Government servant, did not receive an advance of one month's pay admissible to him under these rules and regulations as a recoverable loan, grant to such a Government servant an advance not exceeding one month's pay, intimating the grant to the head of the Department to which the Government servant belongs with a view to the recovery of the sum advanced from his salary in not less than three, but not more than twelve monthly instalments. The proof furnished by the Government servant will be made a voucher and the charge will be recovered by the Director from the Treasury Officer at Kasauli, who will arrange to pass it on to the province concerned. Subject to the same conditions of proof and recovery, the Director may also make, in very special cases, a further advance, not exceeding half a month's pay, to a Government servant who has already received an advance of one month's pay before his departure for Kasauli but has run short of funds while under treatment. Subject to the same conditions of proof and recovery, the Director may also pay as an advance the maintenance and return journey expenses of Government servants drawing not more than R25 per mensem, to the amount admissible under Rule 1, clauses 3 (*a*) and 4. Any of the above advances may also be granted subject to the above conditions of proof and recovery, if applied for in the case of the family of a Government servant undergoing treatment at the Institute.

FORM OF INTIMATION.

(*a*)————————is hereby directed to proceed for anti-rabic treatment to Kasauli and is allowed to take (*b*)————————his attendant. He is

No. 54.

Appendix 8—

Alter the number of the major head from '32' to '47' in line 17 of Rule 2 (4) of this Appendix.

(C. A. C., I., 8th Edition, Reforms List, No. 54—1-4-21.)

APPENDIX 8.

(c)————————sent at the expense of (d)———————— who will bear all further charges in connection with his treatment.

He has been granted the concessions noted on reverse.

Nothing for maintenance at Kasauli and return journey expenses has been advanced to him.

Station———————— Signature————————

(Despatching Officer).

Dated the————————19 . Designation————————

(a) Name of the patient.
(b) Name of the attendant (if any sent).
(c) 1. Government servant.
2. Local Fund servant.
3. Municipal servant.
4. Member of the family of No. 1, 2 or 3.
5. Indigent person.
(d) 1. Government, if so, also state, Provincial or Imperial Revenues.
2. Municipal Fund.
3. Local Fund.

N.B.—Nothing to be stated against (d) if the patient is a Government servant.

(REVERSE.)

List of concessions granted to————————sent for anti-rabic treatment.
Advance of one month's pay
Road journey allowance to the entraining Railway Station
class Railway fare (tickets) to
Third class free tickets from to
class Steamer or boat hire R per head from

Diet *en route* days at per day
Road journey allowance Kalka to Kasauli :—

Mileage R
Rickshaw R
Pony hire R
Coolie R

NOTE 1.—Copies of this form may be obtained gratis on application at the nearest dispensary or police station.

NOTE 2.—Rates of conveyances plying between Kalka and Kasauli :—

	Rs.	A.	P.
Coolie	0	5	9
Baggage mule	0	15	0
Dooly	2	6	0
Pony, 1st class	2	9	9
Pony, 2nd class	1	9	9
Dandy (8 coolies)	4	12	0
Rickshaw (8 coolies)	5	4	0

No. 302.

Page 152, Appendix 8A as inserted by Correction No. 100, dated 15th October 1922—

Insert the following at the end of paragraph 6 :—

" or if he is a non-gazetted Government servant, from the head of the office under whom he was last employed."

[C. A. C., I, 8th Edn., No. 302, dated 2nd January 1924.]

No. 269.

Page 152.

Exception under Rule 5 to Appendix 8A as introduced by Correction No. 100, dated 15th October 1922.

Insert the following at the end of this Exception :—

"but in the case of transfers out of India, the last-pay certificate should be signed by the Audit Officer."

[C. A. C. I., 8th Edition, No. 269, dated 1st August 1923.]

No. 263.

Page 152, Appendix 8B (inserted by Correction No. 132, dated the 2nd January 1923)—

Rule 2.—Insert the following as a Note under this Rule :—

NOTE.—Passage advances may be granted from general revenues to Government servants referred to in this rule, while they are in foreign service. In such cases the Government servants concerned should be held personally responsible for monthly repayments of the advances drawn.

[C. A. C. I., 8th Edition, No. 263, dated 1st August 1923.]

Page 152--

Insert the following as Appendix 8 A :—

APPENDIX 8 A.

(See Chap. 3, Art. 41.)

Rules regulating the preparation of last-pay certificates in cases of transfers on duty, or of return from leave.

1. Transfers on duty may be of two kinds :—

(1) A Government servant may proceed on duty from one province or circle of audit to another.

(2) A Government servant may proceed on duty from one place to another in the same province or circle of audit.

2. In the former case the Government servant should obtain a certificate in the form attached to these rules.

3. If he is employed at the station of the Accountant General or Comptroller of his province, the certificate should be given by that officer.

4. If he has to pass through that station on his way to his new province, the certificate should be given by the officer in charge of the treasury from which he last drew pay and countersigned by the Accountant General or Comptroller.

5. If he is not employed at, and has not to pass through, the Accountant General's station, the certificate should be given by the officer in charge of the treasury and a duplicate of it should be forwarded by the Treasury

Officer to the Accountant General for countersignature and transmission to the Accountant General of the transferred Government servant's new province.

Exception.—As an exception to Rules 3, 4 and 5 above, the last-pay certificates of non-gazetted Government servants transferred from one province or circle of audit to another, may be given by the head of the office, and need not be countersigned by the Audit Officer concerned.

6. In the second case of transfer, the Government servant should obtain a last-pay certificate in the same form from the officer in charge of the treasury from which he last drew pay.

7. A Government servant who has drawn his leave salary in India should, before returning to duty obtain a last-pay certificate in the same form from the Audit Officer by whom or within whose jurisdiction his leave salary was last paid.

Last-pay Certificate.

Last-pay certificate of Mr.....

of the .....

proceeding on .....

to .....

2. He has been paid up to ..... at the following rates :—

Particulars.	*Rate.*
Pay.	
Additional pay for officiating.	
Exchange Compensation Allowance.	
.....	
.....	
Deductions.	
.....	
.....	
.....	

3. He made over charge of the office of .....

.....

on the ..... noon of .. ..

4. Recoveries are to be made from the pay of the Government servant as detailed on the reverse.

5. He has been paid leave salary as detailed below. Deductions have been made as noted on the reverse.

Period.		*Rate.*	*Amount.*
From.....	to	at Rs. ..... a month.	
From..... ...	to	at Rs. ..... a month.	
From.....	to	at Rs. ..... a month.	

Dated at

.... *192* . *Accountant General.*

REVERSE.

Details of recoveries.

Nature of recovery .....

Amount Rs. .....

To be recovered in ..... instalments.

Deductions made from leave salary.

From ..... to ..... on account of ..... Rs. ... .

From .... to .. .. on account of ..... Rs. .....

From ..... to ..... on account of ..... Rs. .....

[C. A. C., Vol. I, 8th Edn., No. 100, dated 15th October 1922.]

No. 331.

Page 152, Appendix 8-B, as introduced by correction No. 132, dated 2nd January 1923—

Note to Rule 6.

Insert the following as item (3) under this Note :—

"(3) The Central Board of Revenue in respect of the officers of the Income Tax Department."

[C. A. C., I, 8th Edn., No. 331, dated 1st July 1924.]

Page 152—

Appendix 8B (inserted by Correction No. 132, dated 2nd January 1923).

(1) *For Rule 3 substitute the following :—*

"3. An advance may be made to a Government servant for the cost of passage by sea from a port in India to a port outside Asia of himself and members of his family and also for the cost of the return voyage. The advance for members of the family will be admissible even though they do not accompany the Government servant on the voyage."

(2) *Cancel Rule 7.*

(3) *For Rule 9(c) substitute* "The borrower will submit to the Audit Officer concerned or, if the advance is paid in England to the High Commissioner for India, within three weeks of the receipt of the advance, receipts showing the amount of payments made for passages. Where, however, the money for passages has to be remitted from India to England (or *vice versâ*), the time for submission may be extended by two months. In the event of failure to comply with this rule, the amount advanced shall be recoverable at once. If the receipts produced are for an amount less than that advanced the balance shall be recoverable at once."

[C. A. C., Vol. I, 8th Edn., No. 251, dated 1st July 1923.]

Page 152—

Insert the following as Appendix 8 B :—

APPENDIX 8 B.

[SEE CHAP. 9, ART. 159 (i).]

Rules regulating the grant of advances to pay for the passages overseas of certain Government servants of non-Asiatic domicile and their families.

1. In these rules "family" means a Government servant's wife, legitimate children and step children residing with and wholly dependent upon him.

2. These rules apply only to advances to gazetted Government servants of non-Asiatic domicile holding substantively a permanent post in any of the Civil Departments or in the Military Accounts Department, and to Military commissioned officers (including Military Assistant Surgeons with commissioned rank) of non-Asiatic domicile in civil employ.

3. An advance may be made to a Government servant proceeding on leave out of India for the cost of passage by sea from a port in India to a port outside Asia of himself and members of his family and also for the cost of the return voyage.

4. The amount of each advance shall not exceed four months' pay of the Government servant or Rs. 6,000, whichever is less, subject to the further condition that it shall not exceed the amount actually required at the time for the purpose for which it is granted. It should be a sum expressed in whole rupees, being a multiple of thirty-six.

5. When an advance has previously been sanctioned, the amount of a further advance should be so regulated that the total amount outstanding will not exceed the limits mentioned in rule 4. For the purpose of recoveries, each advance shall be treated separately.

6. The sanctioning authority will be the Department of the Government of India, or other subordinate authority to whom the power may be delegated with the consent of the Finance Department or the local Government under whose administrative control the Government servant is serving.

NOTE.—Powers have been delegated under this rule to the following authorities:—

(1) Auditor General : in respect of Accountants General and other officers of the Indian Audit and Accounts Service who are under his administrative control.

(2) The Controller of the Currency : in respect of the superior staff of the Mint and Assay Departments and officers of the Indian Audit and Accounts Service who are under his administrative control for the time being.

7. If the family proceeds out of or returns to India unaccompanied by the Government servant, separate advances may be made for their passage in both directions, but no advance will be admissible under this rule for a member of the family in respect of whom an advance has previously been made unless the Government servant himself has proceeded out of India on leave since that advance was made. In making application for an advance under this rule, the Government servant should certify that the conditions of the rule are satisfied.

8. An advance will not be admissible to a Government servant who does not intend returning to civil duty on the expiry of the leave, and the Government servant shall submit with his application for the advance a certificate that he intends to return to civil duty on the expiry of the leave. The applicant should at the same time state whether he has taken, or intends applying for an advance for the same purpose under the rules regulating the General Provident Fund or any other similar provident fund rules.

9. (*a*) Advances will be recovered in thirty-six equal monthly instalments by compulsory deductions from pay, commencing from the first payment of a full month's pay after the advance is granted. Except as provided in clause (*b*) of this rule, no recovery will be made from a Government servant while he is on leave. A borrower may however make repayment in less than thirty-six instalments or may repay two or more instalments at the same time.

(b) If the Government servant retires, or applies for and receives permission to retire on the expiry of his leave, the outstanding balance of the advance will be recoverable at once, but where undue hardship is likely to result from compelling payment in one instalment a department of the Government of India or the High Commissioner for India may permit a relaxation of this rule to the extent of allowing monthly recoveries to be made from the pension or leave salary admissible to the Government servant at a rate not less than half the monthly amount of such pension or leave salary. In applying this rule consideration should be given to the amount which will be handed over to a provident fund subscriber on his retirement.

(c) The borrower will submit to the audit officer concerned, or if the advance is paid in England, to the High Commissioner for India, within 3 weeks of the receipt of the advance, receipts showing the amount of payments made for passages. In the event of failure to comply with this rule, the amount advanced shall be recoverable at once. If the receipts produced are for an amount less than that advanced, the balance shall be recoverable at once.

10. Subject to the conditions of these rules, the High Commissioner may sanction an advance to a Government servant on leave drawing his leave salary in London for the cost of return passages to India of the Government servant and his family, provided no advance for the same journey has been previously made.

11. A Government servant receiving an advance under these rules, will, on receipt of the advance, sign and deposit with Government, an undertaking in the form shown in the annexure to these rules.

ANNEXURE.

MEMORANDUM OF AGREEMENT made the day of

192 . BETWEEN of

(hereinafter called the Borrower) of the one part and the SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called the Lendor) of the other part.

WHEREAS the Borrower('s family) is $\frac{\text{proceeding to}}{\text{returning from}}$ $\frac{\text{on leave}}{\text{on expiry of leave}}$ (with his family) and has in accordance with Resolution of the Finance Department, Government of India, No. 88-A, dated the 29th January 1923, requested the Lendor to lend him free of interest Rs. towards defraying the cost of $\frac{\text{his}}{\text{their}}$ passage(s) to (and back to India) which the Lendor has agreed to do on the terms and conditions hereinafter mentioned.

WITNESSETH that in consideration of the said loan (receipt of which the Borrower hereby acknowledges) the Borrower for himself, his heirs, executors and administrators covenants with the Lendor to repay the said loan by 36 equal monthly instalments the first instalment to be payable on the date of first payment of a full month's pay after the advance is granted, no recoveries being made while the Borrower is on leave, and hereby authorises the Lendor to deduct the amount of such monthly instalments from the pay of the Borrower PROVIDED ALWAYS and it is hereby further agreed and declared that in the event of the Borrower dying or retiring or receiving permission to retire from Government service before the whole amount of the said loan is repaid or if he does not produce receipts for the said passage(s) or does not comply with any of the conditions on which the loan is made, as specified in the aforesaid Resolution, within three weeks from the date hereof the loan is to become immediately due and payable.

In WITNESS whereof the Borrower has hereunto set his hand the day and the year first above written.

Signed by the said (Borrower) in the presence of :—

Witness.

Address.

Occupation.

[C. A. C. 1, 8th Edition, No. 132, dated 2-1-1923.]

Insert the following as a new Appendix 8 C, under the title "Treasury Orders."

APPENDIX 8 C.

[SEE INTRODUCTORY NOTES—PARA. 1.]

Treasury Orders.

With the previous sanction of the Secretary of State in Council, the Governor-General in Council is pleased to issue the following general orders under rule 16 of the devolution rules:—

SECTION I.—*Short title and date of effect.*

1. These orders may be called the Treasury Orders, and they shall come into force with effect from the 1st March 1922.

SECTION II.—*Definitions.*

2. In these orders:—

(a) *The Bank* means the Imperial Bank of India or any branch of the Imperial Bank of India.

(b) *Collector* means the chief-officer in charge of the revenue administration of a district.

(c) *Principal Auditor* is used in the sense in which it is defined in the rules made under section 96-D of the Government of India Act.

(d) *Treasury* includes a sub-treasury.

(e) *Treasury Officer* means the officer in immediate executive charge of a treasury.

SECTION III.—*Location of moneys standing in the public account.*

3. Moneys standing in the public account must be either retained in a treasury or deposited in the Bank. The conditions under which they are deposited in the Bank are governed by the terms of the agreement of the Secretary of State in Council with the Bank.

SECTION IV.—*General system of treasury control.*

4. Unless in any case the Governor in Council, with the concurrence of the Auditor General, otherwise direct, there shall be in every district a treasury under the charge of a treasury officer. If moneys standing in the public account are, in any district, not deposited in the Bank, the treasury of that district shall be divided into two departments: that of the accounts, under the charge of an accountant, and that of the cash, under the charge of a treasurer.

5. In any treasury in which a Government servant of the Indian Audit Department has not been appointed, as such, to be treasury officer, the following orders will apply:—

(a) The treasury shall be in the general charge of the Collector, who may entrust the immediate executive control to a treasury officer subordinate to him but may not divest himself of administrative control. He shall be responsible for the proper observance of these orders and for the punctual submission of all returns required from the treasury by the Governor-General in Council.

(b) The duty of verifying and certifying the monthly cash balance, if any, in the treasury, and of submitting monthly accounts in such form or forms and after such verification as the Auditor General may prescribe, shall be undertaken by the Collector or by such other officer as the Governor in Council may specify. It must be performed by the Collector in person at least once in every period of six months.

(c) A change of incumbent of the office of Collector shall at once be reported to the principal auditor concerned by the in coming Collector, who shall certify to the principal auditor the amount of the cash balance, if any, which he has taken over. The certificate shall be submitted in such form and after such verification as the Auditor General may prescribe.

6. In any treasury in which a Government servant of the Indian Audit Department has been appointed, as such, to be treasury officer, the duties of the Collector in relation to the custody of moneys in the treasury shall be such as the Governor in Council, with the concurrence of the Governor General in Council, may specify.

SECTION V.—*Payment of Government moneys into the public account.*

7. Except as provided in order 8, all moneys received by Government servants in their official capacity, other than moneys withdrawn from the public account under the provisions of section VIII below, shall without undue delay be paid in full into a treasury or into the Bank and shall be included in the general balances of Government. Departmental receipts shall not be appropriated to meet departmental expenditure except with the sanction of the Governor-General in Council.

8. In certain exceptional cases, Government servants may be permitted to open a separate account with a bank and to pay into it moneys received by them in their official capacity. The conditions on which such permission may be given are detailed in Appendix A.

9. (a) The procedure to be adopted by Government servants in paying into treasuries moneys derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor in Council, with the concurrence of the Auditor General.

(b) The procedure to be adopted by Government servants in paying into treasuries moneys not derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor-General in Council.

(c) The procedure to be adopted by Government servants in paying moneys into the Bank and by the Bank in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor-General in Council.

SECTION VI.—*Custody of moneys standing in the public account.*

10. (a) The procedure for the safe custody of moneys in a treasury shall be such as the Governor in Council, with the concurrence of the Governor-General in Council, may specify.

(b) The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

SECTION VII.—*Transfer of moneys standing in the public account.*

11. The transfer of Government moneys from one treasury to another, and between the currency chest balance and treasury balance of a treasury and between a treasury and the Bank shall be governed by such instructions as the Controller of the Currency may issue in this behalf. It shall not be subject to the orders in section VIII below.

SECTION VIII.—*Withdrawal of moneys from the public account.*

12. *Definition.*—In this section withdrawal means the withdrawal of funds from the public account for expenditure on provincial subjects. The procedure to be adopted by Government servants in withdrawing funds from the public account for expenditure on central subjects shall be such as may be specified by the Governor General in Council.

13. *General rule.*—Unless in any case the Governor in Council, with the concurrence of the Auditor-General, otherwise direct, moneys may not be withdrawn from the public account without the written permission of the treasury officer or of a Government servant of the Indian Audit Department authorised in this behalf by the Auditor General.

14. *Power of a principal auditor.*—A principal auditor may, subject to the general control of the Auditor-General, permit withdrawal for any purpose.

15. *Instructions to treasury officers.*—(a) A treasury officer may permit withdrawal for the following purposes :—

(i) To pay sums due by Government to the drawing officer.

(*ii*) To place the drawing officer in funds to meet claims likely to be presented against Government in the immediate future by

(1) other Government servants or

(2) private parties.

(*iii*) To enable the drawing officer to supply funds to another Government servant from which to meet similar claims.

(*iv*) To pay direct from the treasury sums due by Government to a private party.

(*b*) Unless in any case it be otherwise expressly ordered by a principal auditor, a treasury officer shall not permit withdrawal for any purpose not specified in clause (*a*) of this order.

16. Except as provided in orders 23 and 24 below, a treasury officer shall not permit withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form, and has been satisfactorily submitted by the treasury officer to such checks, as the Governor in Council, with the concurrence of the Auditor General, may specify.

17. A treasury officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the principal auditor responsible for the audit of the payment.

18. Except under the general or special orders of the Governor in Council, a payment shall be made in the district in which the claim arises.

19. The leave-salary of a gazetted Government servant, who draws his leave-salary in India, may be paid in any district in India. The leave-salary of a non-gazetted Government servant may be paid in that district only in which his pay could be drawn if he were on duty.

20. Pensions payable in India may be paid in any district in India.

21. No withdrawal shall be permitted in order to meet the pay, leave-salary or allowances of a gazetted Government servant, or a reward or honorarium payable to a gazetted Government servant, or any pension payable from general revenues, until an audit officer has intimated the rate at which payment should be made.

22. No withdrawal shall be permitted in order to meet the first of any series of payments in a district of pay or allowances to a Government servant, other than a person newly appointed to Government service, unless the claim be supported by a last-pay certificate in such form as may be prescribed by the Auditor General.

23. In case of urgent necessity, a Collector may require a treasury officer to make a payment in contravention of order 16, 17, 18, 19, 21 or 22 above; provided that the Collector records an order in writing and immediately sends a copy of the order, together with an explanation of the circumstances which rendered it necessary, to the principal auditor who will audit the payment. The treasury officer also shall intimate the payment to the principal auditor.

24. A treasury officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, provided that he intimates to the drawing officer the correction which he makes.

25. *Instructions to drawing officers.*—A Government servant who is authorised to withdraw moneys by means of cheques shall notify to the treasury officer or to the local officials of the Bank, as the case may be, the numbers of the cheque books which from time to time he proposes to use and of the cheques which they contain.

26. When a Government servant who is authorised to draw or countersign cheques or bills payable at a treasury or the Bank makes over charge of his office to another, he must send a specimen of the relieving Government servant's signature to the treasury officer or the local officials of the Bank, as the case may be.

SECTION IX.—*Responsibility for moneys withdrawn.*

27. (*a*) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the principal auditor concerned. In cases in which the acquittances of the actual payees are not sent for audit the Government servant supplied with funds shall be held personally responsible for seeing that payments are made to the persons entitled to receive them.

(*b*) If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Governor in Council.

28. A treasury officer receiving an intimation from an audit officer that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing

officer must effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order; and the drawing officer must without delay repay the sum by such method as the audit officer may prescribe.

SECTION X.—*General Exception.*

29. A Governor in Council may not, without the sanction of the Governor-General in Council, so exercise any power conferred upon him by these orders as to impose upon the Bank in connection with Government business any responsibility which the Bank is not liable to undertake at the time when these orders come into force.

APPENDIX A.

The following are the rules which govern the opening by a Government servant of a separate account with a bank for the deposit of moneys received by him in his official capacity :—

(*I*) A Governor or a Lieutenant-Governor may permit his Private or Military Secretary to open an account for the deposit of funds under the personal control of the Governor or Lieutenant-Governor.

(*II*) A Secretary to a Government may open an account in his own name, provided that he records a written order stating the nature of the moneys to be kept in the account and sends a copy of that order to the principal auditor concerned.

(*III*) Accounts may be opened without restriction by the following classes of Government servant :—

An Administrator General.

An Official Trustee, Assignee or Receiver.

A Sheriff.

The Solicitors to the Government of India and of Madras.

An Accountant-General of a High Court or the Account Officer of a High Court on the Original Side.

(*IV*) Except as provided in rules (I) to (III), no Government servant may open an account with a bank for the deposit of moneys received in his official capacity without the previous sanction of a principal auditor. The following conditions govern the grant of such sanction :—

(*a*) Permission may be given in all cases in which the moneys, although received by a Government servant in his official capacity, do not form part of general revenues.

(*b*) Permission may not be given in the following cases :—

(*i*) Where the moneys in question have been withdrawn from the public account, or are received in order to be paid into the public account, either as revenue or as a deposit.

(*ii*) Where the moneys form part of a balance of an account submitted for audit to the Indian Audit Department, or the receipts or outgoings represent transactions of which the Government servant concerned is bound to submit an account to the Indian Audit Department.

(*iii*) Where the moneys must, under any law or any order of Government or a Court of Justice, be deposited with, or held in trust by, any Government servant in his official capacity.

(*iv*) Where the moneys have been advanced to a Government servant for contingent expenditure or to a civil officer for public works expenditure.

(*c*) In cases not covered by clauses (*a*) and (*b*) of this rule, permission should not be given except upon some definite ground of convenience to the public service. The personal convenience of the Government servant concerned does not constitute such a ground.

(*V*) All accounts opened under these rules must be opened with a branch of the Imperial Bank of India, where such a branch is available. Where no such branch exists an account may be opened with any other bank; provided that the Government servant opening it remains personally responsible for the moneys as though they were in his personal custody.

[C. A. C., Vol. I., 8th Edn., No. 240, dated 1st April 1923.]

Page 153, Form 1, Heading—

Substitute " Pay Bill of Gazetted Government Servants " *for* " Salary Bill."

Second entry.—For the entry " My pay as " *substitute* " My substantive pay as ".

Third entry.—For the entry " Acting allowance as " *substitute* " Additional pay for officiating ".

Fourth entry.—For the entry " Deputation (Duty) / Deputation (Local) / Duty / Local allowance as " *substitute* " Special pay " / " Personal pay " / " Overseas pay " / " Technical pay " / " Compensatory Allowance " .

Footnotes, line 5.—For " annuity deductions " *substitute* " deductions on account of Civil Service Provident Fund ".

Lines 7 and 8.—Substitute " Indian Civil Service Provident Fund " *for* " Indian Civil Service Annuity Fund ".

Line 9.—Substitute " pay bills " *for* " salary bills ".

*Form 1.

[See Chap. 4, Art. 47.]

[On a quarter sheet of demy lengthways.]

[NOTE.—Government accepts no responsibility for any fraud or misappropriation in respect of money on cheques or bills made over to a messenger.]

SALARY BILL.

Audit No.

District of	Head of Service.	*Voucher No.*——— *of* ———*list of payments for*———*19* .

	Monthly rate.			Amount.		
	₹	a.	p.	₹	a.	p.
Received for (*month or other period*)						
My pay as						
Acting allowance as						
Deputation (Duty) / Deputation (Local) / Duty / Local allowance as						
Fixed travelling allowance as						
Total claim .						
Add—For Exchange Compensation Allowance at ..... p. c.						
TOTAL .						
Less—Fund deductions as detailed on reverse .	0	0	0			
Income tax on ₹ . . . . . ₹ 0 a. 0 p. 0						
Less—Abatement on ₹ paid for insurance . 0 0 0						
	0	0	0	0	0	0
Net amount payable .						

Rupees
Dated at———
the 19 .

(Signature and Official designation.)

Stamp.

Pay Rupees
Dated

Treasury Officer.

The names of the funds, and a money column should be printed on the reverse; also a note that the period for which the subscription was due should be specified when it differs from the period for which pay is drawn. The total of fund deductions should be signed.

Note also that the fund deductions of a Covenanted Civil Servant are taken upon his allowances before annuity deduction.

Treasury and Audit officers should see that all compulsory deductions including those for Indian Civil Service Annuity Fund are duly made and noted on the reverse and that schedules regarding General Provident Fund and Indian Civil Service Annuity Fund where such schedules are prepared by the officers themselves are attached to the salary bills.

*Form 2.

[See Chapter 4, Art. 54.]

[On foolscap size, both sides.]

Travelling Allowance Bill.

District of	Name— Designation— Salary—	Month of
Head Quarters	Head of Service chargeable	Voucher No. of list of payments for 19 —

Date and Hour.		Place.		Distance (in case of road or boat journeys).	Charges.				Date of last visit.	Purpose of each journey or halt and Remarks.
Departure.	Arrival.	From	To		Railway fare at Steamer / Double / Single class.	Miles for which mileage is charged.	Daily allowance for journeys or halts.	Actual expenses.		
1	2	3	4	5	6	7	8	9	10	11

Form 2—*continued.*

Columns continued to the end of the 1st page. The form continued on the other side of the page as follows : —

Space for printing any certificates required to entitle to allowance.

	R	a.	p.
Railway and Steamer fares (column 6)			
—miles by road at annas per mile (column 7) . .			
—days for which daily allowance is claimed (column 8) at ——— per day			
Actual expenses (column 9)			
TOTAL .			
Deduct $\frac{\text{single}}{\text{double}}$ P. T. A. for ( ) days Arts. $\frac{1045}{1046}$, C. S.R.			
Deduct rent due to Government under Art. 999 (2), C. S. R., for days at			
Net claim .			

Contents received.

Signature Stamp of officer who travelled.

Office.

Date ——— 19 .

Memo.

	R		p.
Allotment for 19 — 19 .			
Expenditure, including this bill.			
Balance .			

Passed (date).

District Officer.

Countersigned (date).

Rupees (in figures and words) ———

Date ——— *19* .

Controlling Officer.

Pay Rupees (in figures and words)

Date ——— *19* .

Treasury Officer.

Form 2—*concluded.*

Instructions for preparing travelling allowance bills :—

1. Journeys of different kinds and journeys and halts should not be entered on the same line.
2. Number of miles travelled should be entered in all cases of journeys by road or by boat.
3. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officer and not in travelling allowance bills.
4. Fractions of a mile in the total of a bill for any one journey should not be charged for.
5. When the 1st item of travelling allowance to any officer is a halt the date of commencement of that halt should be stated in the " Remarks " column.
6. A certificate of attendance given by the court or authority should be attached to this bill if travelling allowance is drawn under Article 1133, Civil Service Regulations.

No. 418.

Page 157, Form 3 as revised by correction slip No. 258.

For "Orders of Government creating the post" in the first column of the form, *substitute* "Orders of competent authority creating the post."

In the second and third footnotes for "Government orders" *substitute* "orders of competent authority."

[C. A. C., Vol. I, 8th Edn., No. 418, dated 1-6-25.]

No. 300.

Page 157, Revised Form 3 as introduced by Correction No. 258, dated 1st August 1923—

Insert the following as a footnote to this Form :—

"In the case of establishments on time-scale of pay, the names of all temporary men in service on the date to which the return relates should be included indicating the vacancies whether permanent or temporary in which they are officiating."

[C. A. C., I, 8th Edn., No 300, dated 2nd January 1924.]

No. 258.

Page 157— *Substitute the following for the existing Form 3 :—*

FORM 3.

(*See Chapter 5, Article 62.*)

(To be printed breadthways on foolscap size.)

Detailed Statement of the permanent Establishment of the — — — —————— as it stood on 1st April 192 .

Government orders creating post.	Present Incumbent; Date of		Name of section and post.	Date of Incumbent's birth (as near as possible).	Serial number of appointments in each class.	Name of Incumbent.	Pay of Post.				Maximum.		Pay of present incumbent and total of each section.		Date of next increment.	Remarks (including note of efficiency bar where applicable).
	Appointment to present post or of commencement on present time-scale.	Promotion to present pay.					Minimum.		Rate of periodical increment, whether annual, biennial, etc.							
							Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.		

Compared with service books and found correct.

Signature of the Head of Office.

At foot of the return should be detailed all items of Establishment sanctioned, but not yet incurred.

A personal pay should be stated on a separate line immediately below the pay of the officer who received it, the Government orders sanctioning it being noted in the first column.

The rule about entry of Government orders may be stated generally thus ; the general order is to be entered once only, any other order will be entered against every entry which it supports.

Further instructions for filling up the form are contained in Article 62.

[C. A. C. I., 8th Edition, No. 258, dated 1st August 1923.]

*Form 3.

[See Chap. 5, Art. 62.]

[To be printed breadthways on foolscap size.]

Detailed Statement of the Permanent Establishment of the _____ *as it stood on 1st April* .

Orders creating post.	Present Incumbent: Date of		Name of section and post.	Date of Incumbent's birth (as near as possible).	Name of incumbent.	Pay of post.		Pay of present incumbent and total of each section.
	Appointment to present post.	Promotion to present pay.				Minimum.	Maximum.	
			Mundiahoo Tahsil.		Brought forward . .	...	...	1,894
G. I., H. D., 1096, 17th February 1860.								
G. I., H. D., 1109, dated 7th April 1871.	7th March 1870	1st April 1875.	Deputy Tahsildar . .	Sept. 1847	Lala Lachman Dass .	60	80	80
					Acting Tahsildar, Ghiswa .			
	1st Feb. 1873	.....	„ „ (Acting)		Ganpat Tiwari (Acting) .			
	1st June 1859	.....	Kanungo, Pargana Mundiahoo.	Apl. 12, 1834	Ajoodhia Pershad . .	...	...	40
	6th Nov. 1873	.....	„ Tupah Barsati	1842	Bunwari Lall . .	...	...	25
	18th Aug. 1858	.....	„ „ Gopalpur	1834	Bisesur Dial . .	...	...	30
	3rd June 1874	.....	Tavildar . . .	Feb. 1837	Baboo Ram . .	...	...	15
	7th Sept. 1870	.....	Departmental clerk . .	Jan. 22, 1840	Abdul Huq . .	...	...	25
	6th June 1874	.....	„ „ .	1851	Ramgopal Misr .	...	...	20
	1st Oct. 1860	.....	Revenue peon . .	1840	Rama Gobind . .	...	...	7
	16th Nov. 1871	.....	„ „ . .	1842	Gungaram . . .	...	...	6
			Ghishwa Tahsil .					2,142

At foot of the return should be detailed all items of establishment sanctioned, but not yet incurred.

The date of Government order first given is that of the last general revision of the revenue establishment of the district, but the tahsil named was transferred from another district, of which the establishments were revised at a different date. In the Collector's office (which is not shown in this sample), too, there have been two changes since the general revision: an additional clerk has been sanctioned, and the treasurer's pay has been raised; the order will be quoted against each of the two appointments, but when a new general revision shall have taken place, only the number and date of the order confirming it need be cited.

A personal allowance should be stated on a separate line immediately below the pay of the officer who received it, the order sanctioning it being quoted in the first column.

The rule about entry of orders may be stated generally thus: the general order is to be entered once only, any other order will be entered against every entry which it supports.

Further instructions for filling up the form are contained in Article 62.

"Compared with service books and found to agree."

_____

Signature of the Head of Office.

Form 4.

[See Chap. 5, Art. 62.]

Detailed Statement of new names, leave, etc.

New names of non-gazetted Officers.	From what Office and on what date transferred, or with what bill the health and age certificates were furnished.	Names of non-gazetted Officers which were in Form 3 of previous year but are now omitted.	From what date ceased to be borne on the Establishment, and why.	Non-gazetted Officers who have been on other than privilege or casual leave, or under suspension, during the year.	Description and period of leave or suspension from and to what date. (NOTE.—In cases of suspension state whether the suspension period will count towards pension—C. S. R., 417.)

N.B.—This form should either accompany Form 3 or be printed at foot of that form.

No. 129

Page 158. Form 4.

Insert a ‡ mark in the heading of column 2 and introduce the following as a footnote to the Form.—

‡ If the Government servant has been transferred more than once in the preceding year, the name of each office (and post) in which he was employed during the year should be mentioned with dates.

[C. A. C. I., 8th Edition, No. 129, dated 2-1-1923.]

No. 242.

Page 158, Form 4—

Heading of column 5.—Delete the words " other than privilege or casual ".

Heading of column 6.—Delete the words " C. S. R. 417 ".

[C. A. C., Vol. I, 8th Edn., No. 242, dated 1st April 1923.]

No. 419.

Page 158, Form 4.

For " officers " in columns 1, 3 and 5 *substitute* " Government servants."

[C. A. C., Vol. I, 8th Edn., No. 419, dated 1-6-25]

No. 420.

Page 159, Form 5.

Insert the following note at foot :—

NOTE.—In preparing this statement, particular attention should be paid to the instructions in Article 63 C. A. C.

[C. A. C., Vol. I, 8th Edn., No. 420, dated 1-6-25.]

Form 5.

[See Chap. 5, Art. 63.]

Statement of proposition of revision of establishment.

NATURE OF CHARGES.												PROPOSITION.						
PRESENT SCALE.						PROPOSED SCALE.						PERMANENT.		TEMPORARY.				
		Pay.						Pay.				Increase per month.	Decrease per month.	Increase per month.		Decrease per month.		
Number.	Designation.	Minimum.	Increment.	Maximum.	Average cost.	Number.	Designation.	Minimum.	Increment.	Maximum.	Average cost.	Amount.	Amount.	Period.	Amount.	Period.	Amount.	Orders sanctioning of authority.
		†	†	†				†	†	†		†	†		†		†	

† Mon^ey columns.

Form 6 (old 5A).

[See Chap. 5, Art. 63.]

1	2		3		4	5
Class or grade and designation of officers affected.	NUMBER IN EACH CLASS.		RATES OF PAY.		† Actual present cost of establishments affected.	Approximate extra cost involved by these proposals.
	Present. (a)	Proposed. (b)	Present. (a)	Proposed. (b)		

† In the case of district or divisional establishments the cost of the whole establishment or establishments affected should be given in lump without details, and in the case of establishments, the scale of which is fixed for the Province as a whole, the cost of the whole Provincial scale should be entered. Where a new class is added to an existing establishment the whole of the existing cost of that establishment should be given.

Certified that I have examined the figures in columns 2(a), 3(a) and 4 and have checked the extra cost shown in column 5 with the proposed alterations and additions entered in columns 2(b) and 3(b) and find it to be correct.

Accountant General.

No. 421.

Page 160, Form 6.

Insert the following heading at the top of the form :—

Statement of proposition of revision of establishment.

For "officers" in column I *substitute* "Government servants."

[C. A. C., Vol. I, 8th Edn., No. 421, dated 1-6-25.]

No. 59.

Page 161, Form No. 7—

Divide the third column in this bill into two separate columns with the headings "Pay and acting allowances claimed (separately) for Government servants present on duty" and "Leave allowances claimed (separately) for absentees."

(C. A. C., Vol. I, 8th edn., No. 59, dated 1st July 1921.)

*Form 7 (old 6).

[See Chap. 5, Art. 64.]

[To be printed on foolscap.]

Detailed Pay Bill of Permanent Establishment of the *for the month of March 19* .

Name of Section and of incumbent.	Name of Post.	Pay, acting and leave allowance claimed (separately).	Pay, acting or leave allowance held over for future payment.	Fines.	Net charge for each Section.	Other fund deductions.	Income Tax.	Deduction on account of General Provident Fund.	REMARKS ACQUITTANCE.
		R a. p.	R a. p.	R a. p	R a. p.	R a. p.	R a. p.	R a. p.	
Brought forward	...	2,061 7 8	...	7 6 0	2,054 1 3	61 4 9	5 5 0	...	
MUNDIAHOO TAHSIL.									
Lala Luchman Dass.	Deputy Tahsildar.	(On deputation as Acting Tahsildar, Ghiswa.)	...	...	...	...	...	...	
Gunpat Tewari .	Head clerk. D. C.'s Office, Acting Deputy Tahsildar.	Pay 75 0 0 Acting Allowance ¶13 8 9	...	...	...	...	1 13 4	...	
Ajoodhia Pershad.	Kanungo .	40 0 0	...	...	...	...	...	...	
Banwari Lal .	Ditto .	25 0 0	...	...	...	...	...	...	
Bisesar Dial .	Ditto .	30 0 0	...	2 8 0	...	...	...	...	
Baboo Ram .	Tavildar .	15 0 0	15 0 0	...	...	...	...	...	
Abdool Huq .	Clerk .	25 0 0	...	...	...	...	...	...	
Ramgopal Misr (on leave without pay from 22nd).	Ditto at R20.	13 8 9	13 8 9	...	...	...	...	...	
Ram Dial (acting from 22nd).	Ditto .	6 7 3	...	...	...	...	...	...	
Rama Gobind .	Revenue peon.	7 0 0	...	...	...	...	...	...	
Gungaram .	Ditto .	6 0 0	...	0 4 0	...	...	...	...	
TOTAL MUNDIAHOO TAHSIL	†	256 8 9	28 8 9	2 12 0	225 4 0	...	1 13 4	...	
GHISWA TAHSIL	†								
In like detail .		384 7 9	...	...	384 7 9	...	1 1 0	...	
TOTAL .	...	2,702 7 9	28 8 9	10 2 0	2,663 13 0	61 4 9	8 3 4	...	
Deduct undisbursed pay refunded, as detailed below, R15; fund deductions R61-4-9, income tax R8-3-4, and recoveries ordered by Accountant General in letter No.——, dated —— —— (on objection statement for——) *nil.*					84 8 1	...	...	...	
Net sum required for payment . . . . . Rupees two thousand five hundred and seventy-nine, annas four and pies eleven only.					2,579 4 11	...	...	...	

¶ 20 days at R21.

† The total of each section should be entered in red ink.

1. Received contents: also certified that I have satisfied myself that all salaries included in bills drawn 1 month / 2 months** / 3 months previous to this date with the exception of those detailed below (of which the total has been refunded by deduction from this bill), have been disbursed to the proper persons, and that their receipts have been taken in acquittance rolls filed in my office, with receipt stamp duly cancelled for every payment in excess of R30.

** One line to be used and the others scored out.

(Continued on next page)

Form 7—*continued.*

‡ 2. Certified that no person in superior service has been absent either on deputation or suspension with or without leave (except on casual leave) during the month.

‡ 3. Certified that all officers whose names are omitted from, but whose pay has been drawn in, this bill have actually been entertained during the month.

§‡ 4. Certified that no leave has been granted until by reference to applicants' service books and to Part III, Civil Service Regulations, I had satisfied myself that it was admissible, and that all grants of leave and departures on, and returns from, leave and all periods of suspension and deputation have been recorded in the service books under my initials.

§ ‡ 5. Certified that all appointments and permanent promotions and such of the acting promotions as have to be entered in the service books as per the columns in the standard form No. 23 of the Civil Service Regulations, have been entered in the service books of the persons concerned under my initials.

‡ Score out when necessary.

§ The duty of signing certificates 4 and 5 may be delegated by the Head of a Department or a Secretary to Government to the Chief Assistant or Registrar of his office.

Dated 1st April 19 _____ | Signature and designation of Head of Office.

Pay (2,579-4-11) rupees two thousand five hundred and seventy-nine, annas four and pies eleven only.

Examined and entered _____

Treasury Accountant. *Treasury Officer.*

Dated 1st April 19 .

Detail of pay of Absentees refunded.

Section of Establishment.	Name.	Period.	Amount.
			R a. p.
Mundiahoo Tahsil	Babu Ram . .	February 19 . .	15 0 0

NOTE.—In establishments in which progressive salaries are numerous, the form of periodical increment certificate, Form No. 10, may, with advantage, be printed on the last page of the pay bill. It may also be found convenient in large establishments to have the form of absentee statement printed on the pay bill.

*Form 8 (old 7).

[See Chap. 5, Art. 66.]

Absentee Statement.

Name and Designation (substantive) of absentee.	Pay of Absentee (Rate per month).			Nature of Absence.					Rate of absentee allowance per month.	Acting Officer.			Monthly rate of acting allowance.	Monthly rate of cost of absence. Total of columns 10 and 14.	Remarks.
	Maximum.	Minimum.	Actual.	Kind.†	Period.	Office to which transferred.	Date of commencement of absence.	Date of return (to be filled in when he returns).		Name.	Substantive Post.	Substantive Pay.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
															† "Kind."—The entry in column 5 should be one of the following :— Privilege leave. Furlough. Medical leave. Leave on private affairs. Leave without pay. Combined leave (in which case state when privilege leave ends). Subsidiary leave. Suspension. Temporary transfer (full pay / only part pay of appointment being available. Art. 110, C. S. R.). Deputation (to special temporary duty).

A.—Each chain of arrangement consequent on each absence should be separated from others by a line ruled across the statement.

Note—A separate report in Form 9 (which may be in manuscript) should be made if any person absent on leave was, during the period of service which is taken into account (*vide* Articles 900 and 45, C. S. R.) in calculating the leave granted to him, employed (*a*) under a Local Fund which up to 1st April 1908 was treated as an Incorporated Local Fund, or (*b*) under a foreign employer under the rules in force prior to the 1st August 1913.

B.—For an officer absent on special temporary duty or temporary transfer columns 1 to 9 and 11 to 14 will be filled in and the word "deputation" or "transfer" entered in column 5 with a note in the column of remarks, of the particular appointment held. If the absentee is appointed *sub. pro tem.* to his new office under Art. 90 of the Civil Service Regulations, *sub. pro tem.* should be entered in column 5.

C.—If an officer is suspended columns 1 to 15 should be filled in and the word "suspended" entered in column 5, while in the last statement in which a suspended officer's name appears it should be noted in the column of remarks whether or not the period of suspension counts for pension. Art. 417, C.S.R.

D.—The entire chain of arrangement made in consequence of each absence should be entered in the absentee statements of those bills only in which the original vacancy appeared. In other cases it will be sufficient to show the name of the absentee and the person appointed to officiate for him. Entries made in the absentee statement in accordance with these instructions should be separated off by a red ink line drawn across the statement.

E.—In columns 8 and 9 it should be stated whether the departure or return occurred A. M. or P. M. on the date mentioned.

Form 9 (old 7A).

(See footnote Form 8.)

A. B. (who is now absent on furlough for the first / second / third time, and was previously absent on furlough from..... .....to.....and.....to.....)
has during his service for.....years immediately preceding the date on which he availed himself of furlough been employed,—
(1) In an office paid from the General or Provincial Revenues from the to the during which he drew an aggregate salary of R
(2) In an office paid from a Local Fund from the to the during which he drew an aggregate salary of R
A. B.'s allowances during the furlough are to be charged to—
Imperial or Provincial Revenues . . R a month.
The Local Fund . . . . " "
A. C. (absent on privilege leave) has during a period of duty without interruption (immediately preceding the date on which he availed himself of leave) eleven times as long as the leave, been employed—
(1) In an office paid from the Imperial or Provincial Revenues from the to the during which he drew an aggregate salary of R
(2) In an office paid from a Local Fund from the to the during which he drew an aggregate salary of R
A. C.'s allowances during the privilege leave are to be charged to—
Imperial Revenues . . . R a month.
The Local Fund . . . " "

Head of Office.

Form 10 (old 8).

[See Chap. 5, Art. 69.]

Periodical Increment Certificate.

Certified that the officers named below are allowed the sanctioned periodical increments from the dates cited in column 8 for approved service :—

(1) Having been the incumbent of the appointments specified for not less than—year from the date in column 7 after deducting periods of suspension for misconduct and of absence on leave without pay.

(2) Being entitled to the increments as shown in the explanatory memo. attached.

Name of incumbent.	Whether substantive or acting.	Appointment.		Rate of Increment.		Date of last increment (or of appointment to post).	Date of present increment.	Pay after present increment.	Suspended for misconduct.		Leave without allowances.	
		Maximum.	Minimum.	Annual.	Biennial.				From	To	From	To
1	2	3	4	5	6	7	8	9	10	11	12	13

N.B.—The figures (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo. should be submitted in any case in which an increment is given otherwise than for continuous service of the prescribed period.

Head of Office.

*Form 11 (old 9).

[See Chap. 5, Art. 75.]

CERTIFICATES.

1. Certified that I have satisfied myself that the amounts included in bills drawn 1 month / 2 months † / 3 months previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the officers therein named and their receipts taken in the Acquittance Roll.

Vide slip No. 276

**2. ~~Also that~~ the journeys ~~for which mileage~~ has been ~~claimed for~~ non-gazetted ministerial or ~~mental officers~~, were made under ~~my orders~~.

**3. Also that it was necessary for the officers for whom halting allowance at headquarters is drawn to keep up the whole or part ~~of~~ their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn (~~Article 1059, C. S. R.~~). Amp: Rule 91

(*Head of Office.*)

Passed for R _____

Date _____ *19* .

(*Controlling Officer.*)

Pay Rupees (in words and figures) _____

‡ From _____ Sub-Treasury.

Examined and entered.

Treasury Officer.

Accountant.

Date _____ *19* .

Sub-Treasury Officer.

† One line to be used and the others scored out.

** Clause 2 should be scored out with a pen when no mileage is claimed under Article 1065 (*ii*), Civil Service Regulations, and clause 3 when there is no claim under Article 1059

‡ To be filled up when payable from a Sub-Treasury.

Incorporated in the District Accounts on _____

Accountant.

Page 166, Certificates on Form 11—

(1) *Certificate 2. Substitute the following for this certificate :—*

"2. Also that the journeys for which mileage has been claimed under Supplementary Rule 77 for non-gazetted ministerial or menial Government servants, were made by public or hired conveyance under my orders."

(2) *Certificate 3. Substitute* "(Supplementary Rule 91)" *for* "(Article 1059, C. S. R.)" *in line 4 of this certificate.*

(3) *Footnote* ** *Substitute* "Supplementary Rule 77" *and* "Supplementary Rule 91" *for* "Article 1065 (*ii*), Civil Service Regulations" *and* "Article 1059".

[C. A. C., Vol. I., 8th Edn., No. 275, dated 1st October 1923.]

No. 276.

Page 167, Form 11—

(1) *Heading of column 3. Substitute* "Actual pay" *for the existing heading of this column.*

(2) *Abstract at the foot of last column. Substitute* "Appropriation" *for* "Allotment".

[C. A. C., Vol. I., 8th Edn., No. 276, dated 1st October 1923.]

*Form 11—*continued.*

Travelling Allowance Bill of the Establishment of _____ *for the month of* _____ *19* .

Name. 1	Designation and Head Quarters. 2	Maximum Pay of the Appointment, 3	Dates (and hours when necessary) of journeys and halts. 4		Route. 5		Purpose of journey. 6	Kind of journey, *i.e.*, by Road, Boat, Steamer or Rail (mail or ordinary). 7	No. of Miles. 8	Allowances claimed. Mileage by Road or Boat or Actual Expenses. 9			Daily allowance. 10			Railway and Steamer fares. 11			Total of each line. 12			Remarks. 13
			From	To	From	To				Rate.	Amount.		No. of days.	Rate.	Amount.	Class, single or double.	Amount.					
		Vide ship 276									R	a. p.			R a. p.		R	a. p.	R	a. p.		
										Total												Allotment for 19 -19 . R a. p. Expenditure including this bill. Balance .

(In words.)

Contents received,

_____ 19 .

(*Head of Office.*)

From 11—*concluded.*

Instructions for preparing Travelling Allowance Bills.

1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.

2. Hours of journey should be mentioned only—

   (1) When for an absence from head-quarters of not more than two consecutive days, daily allowance is claimed for two days.

   (2) When mileage or actual expenses in lieu thereof are claimed.

   (3) When both railway or steamer fare and daily allowance are claimed in respect of a journey by rail or steamer immediately preceded or followed by a journey by road or by a halt.

3. Number of miles travelled should be entered in all cases of journeys by road or by boat.

4. The daily allowance of an officer acting in an appointment should be calculated on the pay or maximum pay of the appointment. (In the column "Pay" the full sanctioned pay of an appointment officiated in should be shown, but in the column "Designation" the word "acting" should be entered against officers who are officiating in appointments.)

4 5. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officers and not on Travelling Allowance Bills.

5 6. Fractions of a mile in the total of a bill for any one journey for each person should not be charged for.

6 7. When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt, should be stated in the remarks column.

7 8. Scale of daily allowance admissible to non-gazetted officers *not included in Appendix 25 of C. S. R.*

				Daily Allowance.
On pay exceeding	R275	but not exceeding	R 500	R 3 0 0
Do.	„ 250	do.	„ 275	„ 2 12 0
Do.	„ 225	do.	„ 250	„ 2 8 0
Do.	„ 200	do.	„ 225	„ 2 4 0
Do.	„ 175	do.	„ 200	„ 2 0 0
Do.	„ 150	do.	„ 175	„ 1 12 0
Do.	„ 125	do.	„ 150	„ 1 8 0
Do.	„ 100	do.	„ 125	„ 1 4 0
Do.	„ 87½	do.	„ 100	„ 1 0 0
Do.	„ 75	do.	„ 87½	„ 0 14 0
Do.	„ 62½	do.	„ 75	„ 0 12 0
Do.	„ 50	do.	„ 62½	„ 0 10 0
Do.	„ 37½	do.	„ 50	„ 0 8 0
Do.	„ 25	do.	„ 37½	„ 0 6 0
Do.	„ 10	do.	„ 25	
In the Bombay Presidency				„ 0 6 0
Elsewhere				„ 0 4 0

7 9. Scale for Inferior Servants—

If he travels over more than one Province	R 0 3 0
If he travels over a single Province	„ 0 2 0

Detail of Actual Expenses.

No. 277.

Page 168, Instructions printed on Form 11—

Delete Instructions 4, 8 and 9, and renumber other Instructions.

[C. A. C., Vol. I., 8th Edn., No. 277, dated 1st October 1923.]

No. 278.

Page 169, Form 12—

(1) *Heading of column 3. Substitute* " Actual pay " *for the existing heading of this column.*

(2) *Footnote. Substitute* " Supplementary Rules 77 and 91 " *for* " Articles 1059 and 1065 (*ii*), Civil Service Regulations ".

[C. A. C., Vol. I., 8th Edn., No. 278, dated 1st October 1923.]

For Public Works Establishments.] *Form 12 (new). [Not payable at the Treasury.

[See Chap. 5, Art. 77.]

Travelling Allowance Journal of _____ *of* _____ *Division for the month of* _____ *19* .

1 Name.	2 Designation and Head Quarters.	3 Maximum pay of the Appointment.	4 Dates (and hours when necessary) of journeys and halts.		5 Route.		6 Purpose of journey.	7 Kind of journey, *i.e.*, by Road, Steamer Boat, or Rail (mail or ordinary).	8 No. of miles.	Allowances claimed. Mileage by Road or Boat or Actual Expenses.‡ 9				Daily allowance. 10				Railway and steamer fares. 11				Total of each line. 12			Remarks. 13
			From	To	From	To				Rate.	Amount.			No. of days.	Rate.	Amount.		Class, single or double.	Amount.						
											R	a.	p.			R	a.	p.	R	a.	p.	R	a.	p.	
										Total .															

(In words.)

_____ *19* .

(Signature) _____

Passed for Rs. _____ (in words) _____

Dated _____ *19* .

Controlling Officer.

Detail of Actual Expenses :—

‡ The Head of Office should record, if necessary, the certificates required of him under Articles 1059 and 1065 (ii), Civil Service Regulations, or under any other rule.

Form 12—*concluded.*

Instructions for preparing Travelling Allowance Claims.

1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.

2. Hours of journey should be mentioned only—

   (1) When for an absence from head-quarters of not more than two consecutive days, daily allowance is claimed for two days.

   (2) When mileage or actual expenses in lieu thereof are claimed.

   (3) When both railway or steamer fare and daily allowance are claimed in respect of a journey by rail or steamer immediately preceded or followed by a journey by road or by a halt.

3. Number of miles travelled should be entered in all cases of journeys by road or by boat.

4. ~~The~~ daily allowance of an officer acting in an appointment ~~should~~ be calculated on the pay or maximum pay of the appointment. (In the column "Pay" the full sanctioned ~~pay of~~ an appointment officiated in should be shown, but in ~~the~~ column "Designation" the word "Acting" should ~~be entered~~ against officers who are officiating in appointments.)

5. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officers and not on Travelling Allowance Bills.

6. Fractions of a mile in the total for any one journey should not be charged for.

7. When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt, should be stated in the remarks column.

8. ~~Scale of daily~~ allowance admissible to non-gazetted officers ~~*not included in Appendix 26 of C. S. R.*~~

				Daily Allowance.
On pay exceeding R275 but not exceeding			R 500	R 3 0 0
Do.	„ 250	do.	„ 275	„ 2 12 0
Do.	„ 225	do.	„ 250	„ 2 8 0
Do.	„ 200	do.	„ 225	„ 2 4 0
Do.	„ 175	do.	„ 200	„ 2 0 0
Do.	„ 150	do.	„ 175	„ 1 12 0
Do.	„ 125	do.	„ 150	„ 1 8 0
Do.	„ 100	do.	„ 125	„ 1 4 0
Do.	„ 87½	do.	„ 100	„ 1 0 0
Do.	„ 75	do.	„ 87½	„ 0 14 0
Do.	„ 62½	do.	„ 75	„ 0 12 0
Do.	„ 50	do.	„ 62½	„ 0 10 0
Do.	„ 37½	do.	„ 50	„ 0 8 0
Do.	„ 25	do.	„ 37½	„ 0 6 0
Do.	„ 10	do.	„ 25	
In the Bombay Presidency				„ 0 6 0
Elsewhere				„ 0 4 0

~~9. Scale for~~ Inferior Servants—

If he travels over ~~more~~ than one Province.	R 0 3 0
If he travels over a single ~~Province~~	„ 0 2 0

No. 279.

Page 170, Instructions printed on Form 12—

Delete Instructions 4, 8 *and* 9, *and renumber other Instructions.*

[C. A. C., Vol. I., 8th Edn., No. 279, dated 1st October 1923.]

[For Public Works Establishments.

* Form 13 (new).

[See Chap. 5, Art. 77.]

CERTIFICATES.

1. Certified that I have satisfied myself that the amounts included in bills drawn $\frac{\text{1 month}}{\text{2 months}}$ † previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the officers therein named and their receipts taken in the Acquittance Roll.

2. Certified that in support of each claim for which no voucher accompanies this bill, a duly completed travelling allowance journal countersigned by the proper authority has been placed on record in my office.

Date——————*19* . (*Head of office.*)

† One line to be used and the others scored out.

Pay Rupees (*in words and figures*)——————————————

‡ From.....Sub-Treasury.

Examined and entered.

——————— ——————————

Accountant. *Treasury Officer.*

——————————

Sub-Treasury Officer.

Incorporated in the District

Accounts on.....

——————————

Accountant.

‡ To be filled up when payable from a Sub-Treasury.

Form 13—*concluded.*

Abstract Travelling Allowance Bill of the Establishment of _____ *for the month of* _____ *19* .

Section of Establishment.	Name and rank.	Maximum pay of the appointment.	Particulars of charge.	Items. (Totals for each head of claim.)			Total for each person.			Total of each class.			Voucher accompanying.			
		R		R	a.	p.	R	a.	p.	R	a.	p.				
														R	a.	p.
													Allotment for 19 -19 .			
													Expenditure including this bill . .			
(In words)				Total of Bill .									Balance . .			

Contents received.

_____

Date _____ *19* .

_____

Executive Engineer.

_____

Divisional Accountant.

No. 280.

Page 172, Form 13—

(1) *Heading of column 3. Substitute* "Actual pay" *for the existing heading of this column.*

(2) *Abstract at the foot of the last column. Substitute* "Appropriation" *for* "Allotment".

[C. A. C., Vol. I., 8th Edn., No. 280, dated 1st October 1923.]

No. 243.

Page 173, Form 14—

For the column "Budget grant for each head" *substitute* "Appropriation for each head".

[C. A. C., Vol. I, 8th Edn., No. 243, dated 1st April 1923.]

Form 14 (old 10).

[See Chap. 6, Art. 94.]

[To be printed on open royal.]

Register of Contingent Charges of the _____ *Department of the* _____ *District, 19* .

Left-hand page.

Date.	To whom paid. / Budget grant for each head.	No. of { Sub-voucher. Contingent abstract.	Detailed Heads of Budget. Sub-divisions of detailed heads as may be convenient. If the grant be not ordinarily allotted among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents a money column.											

Right-hand page.

Detailed Heads. Sub-divisions of detailed heads.			Unusual charges. Description.	Amount.	Total of each contingent abstract.	Total of each month's bill.	Date of detailed bill.	Date of admission with initials.	Remarks.

*Form 15 (old 11).

[See Chap. 6, Art. 104.]

[To be printed on foolscap.]

NOT PAYABLE AT THE TREASURY.

Government of	BILL OF CONTINGENT CHARGES OF	Month 19 .
Head of service.		Nos. of vouchers.
Nos. of sub-vouchers.	Description of charge, and date of authority (where special sanction is necessary).	Amount.
	The abstract contingent bill will contain the same detail of sub-vouchers and description of charge. The heading will state, instead of the above, the fact that a detailed bill is to be sent for countersignature on a named date. The memorandum at foot of this form also will be omitted.	
	TOTAL R (*words.*)	

				R a. p.
Drawn on abstract bill No.	Date	R	Allotment of 19	0 0 0
Ditto			Expenditure, including this bill	0 0 0
Ditto			Amount of work bills annexed	0 0 0
Ditto				
Add—Amount of disallowance refunded			Balance available . .	
Total of contingent bill		R		

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above R25 in amount, and all work bills are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again.

Signature of Disbursing Officer.

Form 15—*concluded.*

Disallowed from sub-voucher No. Passed for R

Ditto.

Ditto.

I certify that in support of every charge of more than R25 made in this bill, a receipt or other voucher has been given me, and is now in my possession. The receipts and vouchers for items in excess of R100 are attached to the bill, and I am responsible that the receipts and vouchers for all other items of more than R25 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

Signature of Countersigning Officer.

Date

*Form 16 (old 12).

[See Chap. 6, Art. 101.]

DISTRICT OF	DETAILED BILL OF CONTINGENT CHARGES OF FOR THE MONTH OF 19 .
	HEAD OF SERVICE—

Number of sub-voucher.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount.		
		R	a.	p.
	Total (in words) .			

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid, with the exception noted below, which exceed the balance of the permanent advance, and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above R25 in amount are attached to this bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again.

		R	a.	p.
Allotment for current year .				
Expenditure including this bill Amount of work bills annexed.	R a. p.			
Balance available .				

Signature and designation of Drawing Officer.

Pay R

Exd.

Accountant. } (Date) *Treasury Officer.*

No. 422.

Page 177, Form 17 as amended by correction slip No. 55, dated the 1st April 1921.

Insert the following at the bottom of the right hand corner of the form :—

For use in Accountant General's Office.

Refund noted in Fine statement.

Admitted

Objected

Auditor. Superintendent.

[C. A. C., Vol. I, 8th Edn., No. 422, dated 1-6-25.]

No. 55.

Form 17—

For the head '1—Refunds and Drawbacks' *against the entry* 'Head of service chargeable' *in this Form substitute* 'Deduct—Refunds (Name of Revenue head).'

(C. A. C., I., 8th Edition, Reforms List, No. 55—1-4-21.)

Form 17 (old 13).

[See Chap. 7, Art. 113 and Chap. 12, Art. 198(4).]

DISTRICT OF

Head of service chargeable.

REFUNDS OF REVENUE.

1.—REFUNDS AND DRAWBACKS.

whose name credited.	On what account received.	Amount realized.			Date of payment into Treasury.	Amount in which included and head to which credited.			Treasury Officer's signature in token of verification of Treasury credit.	Name of Payee.	Amount to be refunded.		
1	2	3			4	5			6	7	8		
		R	a.	p.		R	a.	p.			R	a.	p.

(1) Certified that this order of refund has been registered and noted against the original receipt entry in the Departmental account under my initials and previous order for refund of the same sum has not been issued.
(2) Passed for payment under sanction given in.....
(3) Sanctioned and passed for payment.
NOTE.—(2) or (3) to be struck out as required.

Received Payment.
Claimant's signature.

Magistrate or other Officer.

*The*_____*19*

*Pay Rupees*_____) *only.*

Examined. *Accountant.*

Officer in charge of Treasury.

In cases where refunds of fines are permitted to be made direct from Treasuries or Sub-Treasuries other than those at which they were credited, the entry in column 5 should include the name of the Treasury or Sub-Treasury in which amount was credited and column 6 should be filled up by the Treasury Officer of the head-quarters (not Sub) Treasury.

Form 18 (old 13A).

[See Chap. 7, Art. 124.]

Cash Book of the _____ *Mission for the month of* _____ *19*

Receipts.				Payments.					
Date.	Particulars.	From whom or what Treasury received.	Amount.	Date.	Consecutive No. of vouchers.	Particulars.	Numbers indicating classification of charges in Class II.	Amount.	Remarks.
			R a. p.					R a. p.	
	Opening balance from previous months.	.....	907 6 9	3rd April .	1	Pay of Office Establishment for March 19 .	.....	500 12 4	
2nd. April .	Received advance for political expenditure sanctioned per Finance Department No. , dated .	Peshawar Treasury.	25,000 0 0	,, ,, .	2	Salary of Captain, Officer in charge	.....	904 6 9	
				,, ,, .	3	Hire of camels employed in March 19 .	II. 8	5,010 5 6	
5th ,, .	Recovered from A. B. C. for hire of camels supplied to officers, etc.	A. B. C. . .	1,000 0 0	,, ,, .	4	Secret Service	II. 12	500 0 0	
6th ,, .	Recovery of advance made to X.Y.Z., clerk when starting with the Mission.	X. Y. Z. . .	50 0 0	,, ,, .	5	Wages of guides employed . .	II. 15	150 0 0	
				9th ,, .	6	Construction of boundary pillars at	II. 19	300 0 0	
15th ,, .	Sale-proceeds of unserviceable stores.	Officer in charge of Mission.	100 0 0	15th ,, .	7	Purchase of blankets or postins for	II. 7	15 7 0	
				20th ,, .	8	Cost of telegrams and postage .	II. 17	50 0 0	
16th ,, .	Receipts on account of rations supplied to escorts.	Chief Supply and Transport Officer, Quetta.	376 0 0	26th ,, .	9	Compensation to Darpakhel villages for loss of life.	II. 10(5)	1,200 0 0	
18th ,, .	Recovery on account of charges overdrawn in voucher No. for	Officer in charge of Mission.	5 0 0	,, ,, .	10	Compensation for damages to the Torikhel shrine	II. 10(5)	200 0 0	
				,, ,, .	11	Purchase of an Arab for presentation to	II. 4	3,000 0 0	
				,, ,, .	12	Roza to the Duri Maliks . .	II. 14	300 0 0	
						Closing balance .		16,307 6 5	
	Total .		27,438 6 9			Total .	.....	27,438 6 9	

Form 19 (old 13B).

[See Chap. 7, Art. 124.]

Statement.

Date of purchase.	Voucher number in which charged.	Number of articles.	Description.	Price.	Disposal and date.
				R	

Form 20 (old 14).

[See Chap. 8, Art. 137.]

Estimate of Loans proposed to be made and of expected recoveries by -19 .

	Advances to cultivators under the Land Improvement Loans Act, the Agriculturists' Loans Act, or any other Acts; loans under the Co-operative Credit Societies Act; and loans under the Burma Fisheries Act.	Advances under special laws such as the Bengal Drainage and Embankment Acts, and the Bundelkhund Encumbered Estates Act.	Loans to Native Estates.	Loans to land-holders and notabilities apart from the provisions of any law.	Loans to Public Corporations other than Presidency Corporations.	Miscellaneous Loans and Advances.	Total.
	R	R	R	R	R	R	R
(a) Balance outstanding March 31st last . . .							
(b) Advances estimated to be made during current year†							
(c) TOTAL .							
(d) Deduct repayments anticipated†							
(e) Balance outstanding March 31st next . . .							
(f) Advances estimated to be made next year† .							
(g) TOTAL .							
(h) Deduct repayments anticipated† . . .							
(k) Balance outstanding at end of next year . . .							

† Details of these should be given separately in any case where a single advance or loan exceeds R25,000.

The excess of (e) over (a) must not exceed the amount placed by the Government of India at credit of the Loan and Advance Account during the current year. The excess of (k) over (e) is the amount for which a further credit is asked for from the Government of India during the ensuing year.

No. 244.

Page 180, Form 20—

Cancel this Form.

[C. A. C., Vol. 1, 8th Edn., No. 244, dated 1st April 1923.]

No. 389.

Pages 181—187

Forms Nos. 21 to 24, as substituted by correction No. 366.

Remove these forms to the end of the existing forms and alter their numbers to 'S.-126', 'S.-127', 'S.-128' and 'S.-129' respectively

[C. A. C., Vol. I, 8th Edn., No. 389, dated 1-6-25.]

No. 366.

Pages 181-187. Forms 21-24 (as corrected by correction slips Nos. 76, dated 1st January 1922, 111, dated 15th October 1922 and 307, dated 1st March 1924)—

For the existing forms *substitute* the following :—

FORM 21.

[See Chapter 9, Article 155.]

Form of Mortgage.

THIS INDENTURE made the day of One thousand nine hundred and BETWEEN of a Civil Officer of (hereinafter referred to as the mortgagor which term shall where the context so admits include his heirs, executors, administrators and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as the mortgagee which term shall where the context so admits include his successors and assigns) of the other part.

WHEREAS the mortgagor is absolutely seized and possessed of or otherwise well entitled to the land hereditaments and premises hereinafter described and expressed to be hereby conveyed transferred and assured (hereinafter referred to as the said hereditaments).

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of Rs. for the purpose of enabling him to defray the expenses [1] of as a suitable residence for his own use.

[1] *Insert* :—

" the purchase of the said hereditaments " " building house on the said hereditaments " or " Repairing the said hereditaments " as the case may be.

AND WHEREAS under the provisions contained in Article 155 of the Civil Account Code, Volume I (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force) the mortgagee has agreed to advance to the mortgagor the said sum of Rs.
[payable as follows that is to say the sum of Rs.
on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by equal instalments payable quarterly, the first of such instalments to be payable on the day of

[2] *Delete* :—

Words in crotchets if advance is not to be by instalments.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rs. paid on or before the execution of these presents to the mortgagor by the mortgagee (the receipt whereof the mortgagor doth hereby acknowledge) for the purpose of enabling the mortgagor to defray the hereinbefore recited expenses the mortgagor hereby covenants with the mortgagee to repay to the mort-

gagee the said sum of Rs. [and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf][2] and interest thereon calculated according to the said Code on the day of next[3] and if the loan shall not be repaid on that date will pay interest in accordance with the said Code. AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid he the mortgagor doth hereby convey transfer and assure unto the mortgagee ALL that piece of land situate in the registration district of sub-registration district of containing more or less now in the occupation of the mortgagor and bounded on the North by on the South by on the East by and on the West by together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings now erected or hereafter to be erected on the said piece of land together with all rights, easements and appurtenances to the said hereditaments or any of them belonging TO HOLD the said hereditaments with their appurtenances including all erections and buildings hereafter erected and built on the said piece of land unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of rupees [and of such further sums as may have been paid as aforesaid][2] made upon the security of these presents shall have been repaid and interest thereon calculated according to the said Code by the deduction of monthly instalments of the salary of the mortgagor as in the said Code mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor re-convey, re-transfer or re-assure the said hereditaments unto and to the use of the mortgagor or as he may direct AND it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service before the said sum of rupees [and any further sums as may have been paid as aforesaid] and interest thereon calculated according to the said Code shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby AND to do and execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the mortgagor AND it is hereby agreed and declared that the said Code shall be deemed and taken to be part of these presents.

[2] *Delete* :—
Words in crotchets if advance is not to be by instalments.

[3] *Insert* a date two or four years as the case may be from the date of commencement of repayment of the loan. Where possible the land should also be described by reference to Government map or survey.

The mortgagor hereby covenants with the mortgagee that he the mortgagor will during the continuance of this security observe and perform all the provisions and conditions of the said Code on his part to be observed and performed in respect of these presents and the said hereditaments.

IN WITNESS whereof the mortgagor hath hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor)
in the presence of
1st witness
address
occupation
2nd witness
address
occupation

(The deed should be registered.)

NOTE.—There *must* be *two* witnesses to a mortgage.

FORM 22.

(See Chapter 9, Article 155 (*a*), Rule VII Note.)

Form of Mortgage for House Building Advances granted to officers who do not possess full proprietary rights in the land upon which they intend to build a house.

THIS INDENTURE made the day of

BETWEEN

of
a Civil Officer of
(hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS the mortgagor is entitled to the piece of land; hereditaments and premises hereinafter described under a lease from
dated
for a term of years expiring[1]
subject to a rental of
Rs. per[2]

[1] date of end of lease.

[2] mensem or annum.

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of rupees
for the purpose of enabling him to defray the expenses of[3]
as a suitable residence for his own use.

[3] *Insert* "the purchase of the said hereditaments". "building a house on the said hereditaments" or "Repairing the said hereditaments" as the case may be.

AND WHEREAS under the provisions contained in Article 155 of the Civil Account Code, Volume I (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof

or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said sum of Rs. [payable as follows that is to say the sum of Rs. on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by equal instalments payable quarterly the first of such instalments to be payable on the day of][4]

[4] *Delete* words in crotchets if further advances are not to be made.

NOW THIS INDENTURE WITNESSETH that in consideration of the said advance and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of Rupees [and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf][4] and interest thereon calculated according to the said Code on the[5] day of next and if the loan shall not be repaid on that date will pay interest in accordance with the said Code.

[5] Two or four years from date of commencement of repayment of loan as the case may be.

AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby demise let and transfer unto the mortgagee ALL THAT piece of land situate in in the registration district of sub-district thana containing more or less and bounded on the North by on the South by on the East by and on the West by together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings and all kinds used or intended to be used with the said dwelling-house[6] (lately erected) together with all rights easements and appurtenances to the same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter erected on the said land unto the mortgagee his successors and assigns for all the residue now unexpired of the said term of years granted by the said lease except the last day of the said term PROVIDED ALWAYS that if and as soon as the said advance of Rs. [and of such further sums as may have been paid as aforesaid] made upon the security of these presents and interest thereon calculated according to the said Code shall have been repaid by the deduction of monthly instalments of the salary of the mortgagor as in the said Code mentioned or by any other means whatsoever the demise hereby made shall be void AND the mortgagor hereby covenants with the mortgagee that the lease creating the term or state for which the said land is held by the mortgagor is now a good, valid and effectual lease and is in full force, unforfeited and unsurrendered and free from encumbrances and in nowise become void or voidable and that all the rents reserved thereby and all the convenants, conditions and agreements contained therein and on his part to be paid observed and performed have been paid, observed and performed up to the date of these presents AND also that the mortgagor will at all times so long as any money remains due on the security of these presents pay, observe and perform or cause to be paid, observed and performed all the said rents, covenants, conditions and agreements and will keep the mortgagee indemnified against all actions, proceedings, costs, charges, claims and demands, if any, to be incurred or

[6] Or "hereafter to be erected" or "now being erected" as the case may be.

FORM 23.

Form of Re-conveyance for Housebuilding Advances.

THIS INDENTURE made the day of 19 BETWEEN the SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called the Secretary of State) of the one part and a Civil officer of (hereinafter called the mortgagor) of the other part is supplemental to an Indenture of mortgage, dated the day of 19 and made BETWEEN the mortgagor of the one part and the SECRETARY OF STATE of the other part and registered at in Book Volume pages to as No. for (hereinafter called the PRINCIPAL INDENTURE) WHEREAS all moneys due and owing on the security of the PRINCIPAL INDENTURE have been fully paid and satisfied and the Secretary of State has accordingly at the request of the mortgagor agreed to execute such re-conveyance of the mortgaged premises in the within written INDENTURE comprised as is hereinafter contained. NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Secretary of State doth hereby grant assign and reconvey unto the mortgagor, his heirs, executors, administrators and assigns ALL THAT the piece of land situate in the containing more or less bounded on the North by on the South by on the East by on the West by together with the dwelling house and out-offices, stables, cook-rooms and outbuildings thereon AND ALL and singular other the premises in the PRINCIPAL INDENTURE comprised or expressed to be thereby assured or which now are by any means vested in the Secretary of State subject to redemption under or by virtue of the PRINCIPAL INDENTURE with their rights easements and appurtenances as in the PRINCIPAL INDENTURE expressed and all the estates right title interest property claim and demand whatsoever of the Secretary of State into out of or upon the same premises by virtue of the PRINCIPAL INDENTURE to have and to hold the premises hereinbefore expressed to be hereby granted assigned and reconveyed unto and to the use of the mortgagor his heirs, executors, administrators and assigns for ever freed and discharged from all moneys intended to be secured by the PRINCIPAL INDENTURE and from all actions, suits, accounts, claims and demands for, or, in respect of, the said moneys or any part thereof or, for, or in respect of, the PRINCIPAL INDENTURE or of anything relating to the premises AND the Secretary of State hereby covenants with the mortgagor his heirs, executors, administrators and assigns that Secretary of State has not done or knowingly suffered or been party or privy to anything whereby the said premises or any part thereof are, is or can be impeached, incumbered or affected in title estate or otherwise howsoever IN WITNESS whereof the parties hereto have hereunto set their hands and seals the day and year first above written.

Signed sealed and delivered by—
for and on behalf of the Governor-General of India in Council acting in the premises for and on behalf of the Secretary of State for India in Council in the presence of

sustained by the mortgagee by reason of the non-payment of the said rents or the non-observance or non-performance of such covenants, conditions or agreements or any of them AND ALSO that the mortgagor now has good right and full powers to demise the said premises to the mortgagee in manner aforesaid AND that it shall be lawful for the mortgagee to enter into and upon and to hold and enjoy the said demised premise during the terms hereby granted without any interruption or disturbance by the mortgagor or any person claiming through or in trust for him, AND that the mortgagor at the request at any time hereafter of the mortgagee will at his own cost execute and do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the mortgagee in manner aforesaid as may by the mortgagee be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the mortgagor shall stand possessed of the premises so sold for the last day of the term granted to him by the hereinbefore recited lease IN trust for the purchaser his executors, administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place thereout to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing IN WITNESS whereof the mortgagor, hath hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor)
in the presence of

1st witness
Address
Occupation
2nd witness
Address
Occupation

(The deed should be registered.)

OTE.—There *must* be *two* Witnesses to a mortgage.

No. 383.

Page 187, Form 24 (as introduced by correction No. 366, dated 1st March 1925).

Substitute the words "the borrower shall die or otherwise cease to be in the service of the Secretary of State" for the words "the borrower shall leave the service of the Secretary of State or die" in line 24.

[C. A. C., Vol. I, 8th Edn., No. 383, dated 1-6-25.]

FORM 24.

Form of Mortgage Bond for Motor Car/Boat/Cycle Advance.

THIS INDENTURE made this day of

BETWEEN

(hereinafter called the borrower) of the one part and the SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called the Secretary of State) of the other part.

WHEREAS the BORROWER has applied for an advance to purchase the motor -described in the Schedule hereto on the terms of Article $\frac{156}{157}$ of Volume I of the Civil Account Code (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force). NOW THIS INDENTURE WITNESSETH that in consideration of the sum of Rs. on or before the execution of these presents paid by the Secretary of State to the borrower (the receipt whereof the borrower hereby acknowledges) he the borrower doth hereby assigns and transfers unto the Secretary of State all that motor car more particularly described in the schedule hereunder written by way of security for the said sum of Rs. and interest thereon calculated according to the said Code and the borrower doth further agrees and declares that he will duly pay to the Secretary of State the sum of Rs. aforesaid or the balance thereof as shall not have been repaid at the date of these presents by equal payments of Rs. each on the first day of every month after the date of these presents and will pay interest on the sum owing calculated according to the said Code in the manner provided by the said Code PROVIDED ALWAYS and it is hereby agreed and declared that if the borrower shall at any time make default in the payment of any of the said instalments for the period of 10 days after the time herein before provided for payment thereof or if the borrower shall leave the service of the Secretary of State or die or if the borrower shall become insolvent or make any composition or arrangement with his creditors or if any one shall take proceedings in execution of any decree or judgment against the borrower the whole of the said principal sum which shall for the time being remain unpaid together with interest thereon calculated according to the SAID CODE shall forthwith become payable and it is hereby agreed and declared that the Secretary of State may on the happening of any of the events hereinbefore mentioned seize and take possession of the said motor car and either remain in possession thereof without removing the same or else may remove and sell the said motor car either by public auction or private contract and may out of the sale moneys retained the principal sum aforesaid or so much thereof as may for the time being remain unpaid and interest thereon calculated according to the said Code and all costs charges, expenses and payments properly incurred or made in maintaining, defending or realising his rights hereunder and shall pay over the surplus, if any, to the borrower, his executors, administrators or representatives and the borrower hereby further agrees with the Secretary of State that he will not permit or suffer the said motor car to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof and will whenever the said motor car is injured or deteriorated forthwith

repair and make good the same and will keep the said motor car insured against loss or damage by fire or accident.

IN WITNESS WHEREOF the said (borrower) hath hereunto set his hand.—

The Schedule above referred to

Signed by the said
(borrower).

Signature of (borrower).

In the presence of

(C. A. C., Vol. I., 8th Edn., No. 366, dated 2-3-25.)

No. 111.

Pages 181 and 183—

In the revised forms of mortgage, Nos. 21 and 22, introduced by correction No. 76, dated 1st January 1922, for the words "In witness whereof the parties hereto have hereunto set their hands the day and year first above written" *substitute* "In witness whereof the mortgagor, hath hereunto set his hand the day and year first above written".

[C. A. C., Vol. I, 8th Edn., No. 111, dated 15th October 1922.]

No. 76.

Pages 181 to 185—Forms 21 and 22—

Substitute the following forms for the existing forms 21 and 22 :—

Form 21.

[See Chapter 9, Article 155.]

Form of Mortgage.

THIS INDENTURE made the day of One thousand nine hundred and BETWEEN of a Civil Officer of (hereinafter referred to as the mortgagor which term shall where the context so admits include his heirs executors administrators and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as the mortgagee which term shall where the context so admits include his successors and assigns) of the other part.

WHEREAS the mortgagor is absolutely seized and possessed of or otherwise well entitled to the land hereditaments and premises hereinafter described and expressed to be hereby conveyed transferred and assured (hereinafter referred to as the said hereditaments).

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of Rs. for the purpose of enabling him to defray the expenses[1] of as a suitable residence for his own use.

AND WHEREAS under the provisions contained in Article 155 of the Civil Account Code, Volume I (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force) the mortgagee has agreed to advance to the mortgagor the said sum of Rs. [payable as follows that is to say the sum of Rs. on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by equal instalments payable quarterly, the first of such instalments to be payable on the day of][2].

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rs. paid on or before the execution of these presents to the mortgagor by the mortgagee (the receipt whereof the mortgagor doth hereby acknowledge) for the purpose of enabling the mortgagor to defray the hereinbefore recited expenses the mortgagor hereby covenants with the mortgagee to repay to the mortgagee the said sum of Rs. [and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf][2] on the day of next[3] AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid he the mortgagor doth hereby convey transfer and assure unto the mortgagee ALL that piece of land situate in the district of registration district of sub-registration district of containing more or less now in the occupation of the mortgagor and bounded on the North by on the South by on the East by and on the West by together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings now erected or hereafter to be erected on the said piece of land together with all rights, easements and appurtenances to the said hereditaments or any of them belonging TO HOLD the said hereditaments with their appurtenances including all erections and buildings hereafter erected and built on the said piece of land unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of rupees [and of such further sums as may have been paid as aforesaid][2] made upon the security of these presents shall have been repaid by the deduction of monthly instalments of the salary of the mortgagor as in the said Code mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor re-convey, re-transfer or re-assure the said hereditaments unto and to the use of the mortgagor or as he may direct AND it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service before the said sum of rupees [and any further sums as may have been paid as aforesaid]

[1] *Insert* :— "the purchase of he said hereditaments", "building house on he said hereditaments", "Repairing the said hereditaments" as the case may be.

[2] *Delete* words in crotchets if advance is not to be by instalments.

[3] *Insert* a date two or four years as the case may be from the date of commencement of repayment of the loan.

Where possible the land should also be described by reference to Government map or survey.

shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby AND to do and execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the mortgagor AND it is hereby agreed and declared that the said Code shall be deemed and taken to be part of these presents.

The mortgagor hereby covenants with the mortgagee that he the mortgagee will during the continuance of this security observe and perform all the provisions and conditions of the said Code on his part to be observed and performed in respect of these presents and the said hereditaments.

IN WITNESS whereof, the parties hereto have hereunto set their hands the day and year first above written.

Signed by the said (Mortgagor).
in the presence of
1st witness,
address
occupation
2nd witness
address
occupation

(The deed should be registered.)

NOTE.—There *must* be *two* witnesses to a mortgage.

Form 22.

(See Chapter 9, Article 155 (*a*), Rule VII, Note.)

Form of Mortgage for House Building Advances granted to officers who do not possess full proprietary rights in the land upon which they intend to build a house.

THIS INDENTURE made the day of

BETWEEN

of
a Civil Officer of
(hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS the mortgagor is entitled to the piece of land, hereditaments and premises hereinafter described under a lease from

dated
for a term of years expiring[1]
subject to a rental of Rs. per[2]

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of rupees

for the purpose of enabling him to defray the

[1] date of end of lease.
[2] mensem or annum.

expenses of[1]
as a suitable residence for his own use.

AND WHEREAS under the provisions contained in Article 155 of the Civil Account Code, Volume I (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said sum of Rs. [payable as follows that is to say the sum of Rs. on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by equal instalments payable quarterly the first of such instalments to be payable on the day of

][2]

NOW THIS INDENTURE WITNESSETH that in consideration of the said advance and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of Rupees [and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf][2] on the [3] day of next

AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby demise let and transfer unto the mortgagee ALL THAT piece of land situate in in the registration district of sub-district thana containing more or less and bounded on the North by on the South by on the East by and on the West by together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings and all kinds used or intended to be used with the said dwelling-house[4] (lately erected) together with all rights easements and appurtenances to the same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter erected on the said land unto the mortgagee his successors and assigns for all the residue now unexpired of the said term of years granted by the said lease except the last day of the said term PROVIDED ALWAYS that if and as soon as the said advance of Rs. [and of such further sums as may have been paid as aforesaid] made upon the security of these presents shall have been repaid by the deduction of monthly instalments of the salary of the mortgagor as in the said Code mentioned or by any other means whatsoever the demise hereby made shall be void AND the mortgagor hereby covenants with the mortgagee that the lease creating the term or state for which the said land is held by the mortgagor is now a good, valid and effectual lease and is in full force, unforfeited and unsurrendered and free from encumbrances and in nowise become void or voidable and that all the rents reserved thereby and all the covenants, conditions and agreements contained therein and on his part to be paid observed and performed have been paid, observed and performed up to the date of these presents AND also that the mortgagor will at all times so long as any money remains due on the security of these presents pay, observe and perform or cause to be paid, observed and performed all the said rents, covenants, conditions and agreements and will keep the mortgagee indemnified against all actions, proceedings, costs, charges, claims and demands, if any, to be incurred or

[1] *Insert* the purchase of the said hereditaments." "building a house on the said hereditaments" or "Repairing the said hereditaments" as the case may be.

[2] *Delete* words in crotchets if further advances are not to be made.

[3] Two or four years from date of commencement of repayment of loan as the case may be.

[4] Or "hereafter to be erected" or "now being erected" as the case may be.

sustained by the mortgagee by reason of the non-payment of the said rents or the non-observance or non-performance of such covenants, conditions or agreements or any of them AND ALSO that the mortgagor now has good right and full powers to demise the said premises to the mortgagee in manner aforesaid AND that it shall be lawful for the mortgagee to enter into and upon and to hold and enjoy the said demised premises during the terms hereby granted without any interruption or disturbance by the mortgagor or any person claiming through or in trust for him, AND that the mortgagor at the request at any time hereafter of the mortgagee will at his own cost execute and do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the mortgagee in manner aforesaid as may by the mortgagee be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the mortgagor shall stand possessed of the premises so sold for the last day of the term granted to him by the hereinbefore recited lease IN trust for the purchaser his executors administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place thereout to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing IN WITNESS whereof the parties hereto have hereunto set their hands the day and the year first above written.

Signed by the said (Mortgagor)
in the presence of
1st witness
address
occupation
2nd witness
address
occupation.

(The deed should be registered).

NOTE.—There *must* be *two* witnesses to a mortgage.

(C. A. C., Vol. I, 8th edn., No. 76, dated 1st January 1922.)

* Form 21 (old 14A).

[See Chap. 9, Art. 155 (*a*), Rule VI.]

Form of Mortgage Bond for House Building Advance.

THIS INDENTURE made the _____ day of _____ one thousand nine hundred and _____ BETWEEN _____ of _____ a Civil Officer of _____ of the one part and the SECRETARY OF STATE FOR INDIA IN COUNCIL of the other part WITNESSETH that under the provisions of Article 155, clause (*a*) (*b*) (*c*) of Volume I of the current edition of the Civil Account Code of the Government of India. And in consideration of the sum of rupees _____ paid to the said _____ by the said Secretary of State in Council (the receipt whereof the said _____ doth hereby acknowledge) for the purpose of enabling the said _____ to defray the expenses of building a suitable house for his own residence in _____ he the said _____ doth hereby for himself, his heirs, executors, administrators covenant with the said Secretary of State in Council and his successors that he the said _____ his heirs, executors or administrators will pay unto the said Secretary of State, his successors or assigns the said sum of Rupees _____ on the _____ day of _____ next:** AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid he the said _____ doth hereby convey unto the said Secretary of State, his successors and assigns: ALL that piece of land situate in the _____ district of _____ registration district of _____ and sub-registration district of _____ containing _____ more or less bounded on the north by _____ on the south by _____ on the east by _____ on the west by _____ together with the dwelling-house and the out-offices, stable, cook-rooms and out-buildings of all kinds used or intended to be used with the said dwelling-house lately erected,† and together with all rights, easements and appurtenances to the same or any of them belonging: TO HOLD the said premises unto the said Secretary of State, his successors and assigns absolutely as his and their own property: PROVIDED always that if and as soon as the said sum of rupees _____ shall have been repaid by the deduction of monthly instalments of the salary of the said _____ as in the said Article mentioned or by any other means whatsoever the said Secretary of State, his successors and assigns will at any time thereafter upon the request and at the cost of the said _____ his executors, administrators and assigns reconvey the said premises unto the said _____ his executors, administrators and assigns or as he or they shall direct: AND it is hereby declared that if the said _____ shall die or quit the service before the said sum of rupees _____ shall have been fully paid off then and in either of such cases it shall be lawful for the said Secretary of State, his successors or assigns to sell the said premises or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby: AND TO DO and execute all such acts and assurances for effectuating any such sale as

*Four years from the date of commencement of repayment of the loan.

†Where the house, offices, etc. have not been erected or in course of being built "lately erected" substitute "hereafter to be erected" or "now being erected", as the case may be.

the said Secretary of State, his successors or assigns shall think fit; AND it is hereby declared that the receipt of the said Secretary of State, his successors or assigns for the purchase-money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom: AND it is hereby declared that the said Secretary of State, his successors and assigns shall hold the moneys to arise from any sale in pursuance of the aforesaid power Upon Trust in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the said _____ his executors, administrators or assigns:

AND it is hereby declared that the said Article 155, clause (a) (b) (c) of the said Civil Account Code shall be deemed and taken to be part of these presents.

IN WITNESS whereof the said _____ and _____ by order of the Governor General of India in Council (or of the Governor of _____ in Council) (or of the Lieutenant-Governor of _____) (or of the Chief Commissioner of _____) on behalf of the said Secretary of State in Council have hereunto set their hands the day and the year first above written.

Signed by the said
and _____ in
the presence of—

(1) _____
(2) _____
(3) _____
(4) _____

Name of witness, address and occupation of witness.

Name of second witness, address and occupation of witness.

* Form 22 (old 14 BB).

[See Chap. 9, Art. 155 (*a*), Rule VII, Note.]

Form of Mortgage Bond for House Building Advances granted to officers who do not possess full proprietary rights in the land upon which they intend to build a house.

THIS INDENTURE is made the day of

BETWEEN

of

a Civil Officer of

(hereinafter called "the mortgagor" which term shall where not repugnant to the context include his heirs, executors and administrators) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as "The Secretary of State" which term shall where not repugnant to the context include his successors and assigns) of the other part

WHEREAS the mortgagor is entitled to the piece of land hereinafter described under a lease from

dated

(1) date of end of lease.

for a term of years expiring (1)

(2) mensem or annum.

subject to a rental of Rs. per (2)

AND WHEREAS the mortgagor has applied to the Secretary of State for an advance of the sum of Rupees for the purpose of enabling him to defray the expenses of building a suitable house for his own residence on the land aforesaid and the said advance has been made to him accordingly under the provisions of Article 155, clause (*a*) (*b*) (*c*) of Volume I of the current edition of the Civil Account Code of the Government of India (as he doth hereby acknowledge) on his agreeing to give the security hereinafter appearing.

NOW THIS INDENTURE WITNESSETH that in consideration of the said advance and in pursuance of the said agreement the Mortgagor doth hereby covenant with the Secretary of State to pay to the Secretary of State the said sum of Rupees on the (3) day of next

(3) Four years from date of commencement of repayment of loan.

AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the Mortgagor doth hereby demise let and transfer unto the Secretary of State ALL THAT piece of land situate in

in the registration district of sub-district

thana containing

more or less and bounded on the North by

on the South by

on the East by

and on the West by

together with the dwelling-house and the

out-offices, stables, cook-rooms and outbuildings of all kinds used or intended to be used with the said dwelling-house(4) (lately erected) together with all rights easements and appurtenances to the same or any of them belonging TO HOLD the said premises unto the Secretary of State his successors and assigns for all the residue now unexpired of the said term of years granted by the said lease except the last day of the said term PROVIDED ALWAYS that if and as soon as the said advance of Rs. made upon the security of these presents shall have been repaid by the deduction of monthly instalments of the salary of the Mortgagor as in the said Article mentioned or by any other means whatsoever the demise hereby made shall be void AND the Mortgagor hereby covenants with the Secretary of State that the lease creating the term or estate for which the said land is held by the Mortgagor is now a good, valid and effectual lease and is in full force, unforfeited and unsurrendered and free from encumbrances and in nowise become void or voidable and that all the rents reserved thereby and all the covenants, conditions and agreements contained therein and on his part to be paid observed and performed have been paid, observed and performed up to the date of these presents AND also that the Mortgagor will at all times so long as any money remains due on the security of these presents pay observe and perform or cause to be paid, observed and performed all the said rents, covenants, conditions and agreements and will keep the Secretary of State indemnified against all actions, proceedings, costs, charges, claims and demands, if any, to be incurred or sustained by the Secretary of State by reason of the non-payment of the said rents or the non-observance or non-performance of such covenants, conditions or agreements or any of them AND ALSO that the Mortgagor now has good right and full power to demise the said premises to the Secretary of State in manner aforesaid AND that it shall be lawful for the Secretary of State to enter into and upon and to hold and enjoy the said demised premises during the term hereby granted without any interruption or disturbance by the Mortgagor or any person claiming through or in trust for him, AND that the Mortgagor at the request at any time hereafter of the Secretary of State will at his own cost execute and do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the Secretary of State in manner aforesaid as may by the Secretary of State be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the Mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the Secretary of State on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the Secretary of State to sell the said premises or buildings or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the Secretary of State shall think fit AND it is hereby declared that the receipt of the Secretary of State for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom

(4) Or "hereafter to be erected" or "now being erected" as the case may be.

AND it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the Mortgagor shall stand possessed of the premises so sold for the last day of the term granted to him by the hereinbefore recited lease IN trust for the purchaser, his executors, administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the Secretary of State shall hold any rents, profits, premiums, salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place thereout to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the Mortgagor AND IT IS HEREBY DECLARED that no lease made by the Mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the Secretary of State shall consent thereto in writing AND it is hereby declared that the said Article shall be deemed and taken to be part of these presents IN WITNESS whereof the Mortgagor and(5) by order of the Governor General of India in Council acting on behalf of the Secretary of State have hereunto set their hands the day and the year first above written.

(5) Officer authorised to execute for Government.

Signed by the said (Mortgagor)
in the presence of
1st witness
address
occupation
2nd witness
address
occupation
Signed by the said
in the presence of
1st witness
address
occupation
2nd witness
address
occupation

NOTE.—(a) The same persons can witness both signature
(b) There *must* be *two* witnesses to a mortgage.

Shp 389

Form 23 (old 14AA).

[See Chap. 9, Art. 155 (a), Rule VI.]

Form of Re-conveyance for House-building Advances.

THIS INDENTURE made the day of 19 BETWEEN THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called the Secretary of State) of the one part and

A Civil officer of (hereinafter called the mortgagor) of the other part is supplemental to an Indenture of mortgage, dated the day of 19 and made between the mortgagor of the one part and the Secretary of State of the other part and registered at in Book , Volume ; pages to as No. for (hereinafter called the Principal Indenture) WHEREAS all moneys due and owing on the security of the Principal Indenture have been fully paid and satisfied and the Secretary of State has accordingly at the request of the mortgagor agreed to execute such re-conveyance of the mortgaged premises in the within written Indenture comprised as is hereinafter contained NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Secretary of State doth hereby grant assign and reconvey unto the mortgagor, his heirs, executors, administrators and assigns ALL THAT the piece of land situate in the containing more or less bounded on the North by on the South by on the East by on the West by together with the dwelling house and outoffices, stables, cook-rooms and outbuildings thereon AND ALL and singular other the premises in the Principal Indenture comprised or expressed to be thereby assured or which now are by any means vested in the Secretary of State subject to redemption under or by virtue of the Principal Indenture with their rights easements and appurtenances as in the Principal Indenture expressed and all the estates right title interest property claim and demand whatsoever of the Secretary of State into out of or upon them same premises by virtue of the Principal Indenture TO have and to hold the premises hereinbefore expressed to be hereby granted assigned and reconveyed unto and to the use of the mortgagor his heirs executors, administrators and assigns for ever freed and discharged from all moneys intended to be secured by the Principal Indenture and from all actions, suits, accounts, claims and demands for, or, in respect of, the said moneys or any part thereof or, for, or in respect of, the Principal Indenture or of anything relating to the premises AND the Secretary of State hereby covenants with the mortgagor his heirs, executors, administrators and assigns that Secretary of State has not done or knowingly suffered or been party or privy to anything whereby the said premises or any part thereof are, is or can be impeached, incumbered or affected in title estate or otherwise howsoever IN WITNESS whereof the parties hereto have hereunto set their hands and seals the day and year first above written.

Signed sealed and delivered by for and on behalf of the Governor General of India in Council acting in the premises for and on behalf of the Secretary of State for India in Council in the presence of

Ship No 389

Form 24 (old 14B).

[See Chap. 9, Art. 156.]

Form of Mortgage Bond for Motor Car Advance.

This indenture made this day of between (hereinafter called the borrower) of the one part and the Secretary of State for India in Council (hereinafter called the Secretary of State) of the other part Witnesseth that in consideration of the sum of Rs. on or before the execution of these presents paid by the Secretary of State to the borrower the receipt whereof the borrower hereby acknowledges he the borrower doth hereby assign and transfer unto the Secretary of State all that motor car more particularly described in the schedule hereunder written by way of security for the said sum of Rs. and the borrower doth further agree and declare that he will duly pay to the Secretary of State the sum of Rs aforesaid or the balance thereof as shall not have been repaid at the date of these presents by equal payments of Rs. each on the first day of every month after the date of these presents : Provided always and it is hereby agreed and declared that if the borrower shall at any time make default in the payment of any of the said instalments for the period of 10 days after the time herein before provided for payment thereof or if the borrower shall leave the service of the Secretary of State or die or if the borrower shall become insolvent or make any composition or arrangement with his creditors or if any one shall take proceedings in execution of any decree or judgment against the borrower the whole of the said principal sum which shall for the time being remain unpaid shall forthwith become payable and it is hereby agreed and declared that the Secretary of State may on the happening of any of the events hereinbefore mentioned seize and take possession of the said motor car and either remain in possession thereof without removing the same or else may remove and sell the said motor car either by public auction or private contract and may out of the sale moneys retain the principal sum aforesaid or so much thereof as may for the time being remain unpaid together with all costs charges, expenses and payments properly incurred or made in maintaining, defending or realising his rights hereunder and shall pay over the surplus, if any, to the borrower, his executors, administrators or representatives and the borrower hereby further agrees with the Secretary of State that he will not permit or suffer the said motor car to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof and will whenever the said motor car is injured or deteriorated forthwith repair and make good the same and will keep the said motor car insured against loss or damage by fire or accident.

In witness whereof the said.....(borrower) hath hereunto set his hand.

The Schedule above referred to

Signed by the said (borrower).

Signature of (borrower).

In the presence of

and

Form 25 (old 17).

[See Chap. 11, Art. 190.]

Form of statement to accompany all applications for sanction to expenditure not provided for in Budget.

Expenditure proposed to be provided for :—
R
of (*a*) on account } Major head / Minor head / Sub-head / Detailed head

Amount proposed to be spent during current year . . . . R .
Amount proposed to be spent during future years . . . . R

Proposed re-appropriation for current year.

1	2	3	4
Heads of estimate affected by the proposal. (*b*)	Actual expenditure up to date of the proposal (*viz.*)	Amounts as in the estimate passed by Government.	Amounts as they will stand after re-appropriation.
†(1) Heads under which the proposed expenditure will fall.	R	R	R
TOTAL .			
†(2) Heads under which it is proposed to reduce the grants.			
TOTAL .			

(*a*) Here enter full description, mentioning the Department, or Office, or Officer concerned.

(*b*) The same detail must be shown as in the printed estimates of the Government (or the sanctioned estimate), as the re-appropriation has to be effected by transfer of the figures shown therein.

NOTE 1.—Any further explanation should be given on reverse, where also, if no re-appropriation is possible, the urgency and necessity for the expenditure should be fully explained.

NOTE 2.—When the application is submitted for the sanction of a local Government, the form may be modified in any way the local Government thinks fit, provided that the local Government indicates distinctly in the order issued that the new expenditure is to be met by re-appropriation from anticipated savings under the same or another major head.

NOTE 3.—The estimates referred to are the Budget and not the Revised estimates. The Revised estimates must never be referred to in this application.

†NOTE (4).—When the figures of more than one Budget Estimate are involved, the names of the Budget Estimates (*i.e.*, Agency or District) should be noted in manuscript above the major heads.

No. 245.

Page 188, Form 25—

Footnote (a).—Insert the following after the word " mentioning " :—

" the grant, primary unit of appropriation and "

Note 2.—Insert the words " under the same grant " *at the end of this Note.*

Note 4.—Substitute " grant " *for the words* " Budget Estimate " *in line 1.*

Substitute " grants " *for* " Budget Estimates (*i.e.*, Agency or District) " *in line 2.*

[C. A. C., Vol. I, 8th Edn., No. 245, dated 1st April 1923.]

Form 26 (old 30).

[See Chap. 12, Art. 201.]

[To be printed on foolscap breadthways.]

Register of Repayments of _____ *Deposits at* _____ *Treasury.*

Detail of Original Deposit.			Date of present repayment.	No. of repayment voucher.	To whom repaid.	Amount repaid.		Initials of		Daily total carried to cash book.	Remarks.
Date of receipt.	No. as per register of receipt.	Amount or balance of deposit.				In cash.	By transfer.	Accountant.	Treasury or disbursing officer.		
		R									

Form 27 (old 31).

[See Chap. 12, Arts. 198 (4) and 202, Note.]

_____ *Treasury, month of* _____ *19*

HEAD OF SERVICE CHARGEABLE. } _____ DEPOSITS. VOUCHER No. _____ OF PAYMENTS. LIST OF

Original Number. } _____ Date of Deposit. } _____

In this space a translation of the receipt form into the current vernacular should be given.

Examined and entered.

_____

Accountant.

Treasury.

Pay Rupees

_____

Treasury Officer.

Name of Depositor. } _____ Amount originally deposited. Rupees. } _____

Received this _____ day of _____ 19

the sum of Rupees _____

Annas _____ Pies _____

being the amount payable _____

on account of the deposit described above.

Claimant's Signature. }

Stamp if required.

Passed for payment.

R _____

_____

Judge, Magistrate or Collector.

Form 28 (old 32).

[See Chap. 12, Art. 204.]

[To be printed on double foolscap.]

Extract Register of Receipts of _____ *Deposits at the* _____ *Treasury in the month of* _____ *19* .

Date.	Number of each deposit.	From whom received.	Nature of each deposit.	Amount of each deposit.			Details of Repayments (*to be posted in the Accountant General's Office*). 24 monthly columns for posting repayments of two years.	Total repayments on each deposit.			Balance of each deposit. Lapsed and credited to Government.			Balance of each deposit. Transferred to Clearance Register.		
				R	a.	p.		R	a.	p.	R	a.	p.	R	a.	p.

N.B.—It is not necessary to total the last 3 columns of this Register.

Form 29 (old 32A).

[See Chap. 12, Art. 206.]

Statement of Lapsed _____ *Deposits of the* _____

† Civil, Criminal Courts or Revenue.

Treasury, for the year 19

Particulars of Deposit.					For use in Accountant General's Office.					Remarks.
Year.	No.	Balance lapsed.			No. and date of Refund order.	Amount of Refund sanctioned.			Initials.	
		R	a.	p.		R	a.	p.		

Form 30 (old 32B).

[See Chap. 12, Art. 208.]

Refund of Lapsed Deposits.

To

THE ACCOUNTANT GENERAL, _____

SIR,

The following refunds of Lapsed Deposits aggregating Rupees_____(in words) have been claimed by_____ of whose identity and title to the money I have satisfied myself. I request your sanction to the refund.

Class of Deposits.	Particulars of original Deposit.		Balance credited to Government.			Date of Lapsed Statement.	Amount claimed.			Remarks.
	Year.	No.	R	a.	p.		R	a.	p.	

(Signature.)

*The*_____*19*

Judge, Magistrate or other Officer.

Reverse of Form 30.

Accountant General's Office No. _____, *dated* _____

Sanctioned.

Accountant General.

Received payment.

Receipt Stamp.

_____

Claimant.

Pay Rupees (') _____

_____ only.

The _____ *19* Examined. *Accountant.*

Treasury Officer.

Note.—The signature of the claimant should be obtained on this form and the form should be returned as a voucher in support of the debit.

No. 423.

Page 194, Form 30.

Below the Note at foot *insert* the following :—
For use in the Accountant General's Office.

Serial No. in Number Book

Admitted Objected to Auditor Supdt.	Noted in the Number Book of orders Superintendent.

[C. A. C., Vol. I, 8th Edn., No. 423, dated 1-6-25.]

Form 31 (old 40B).

[See Chap. 3, Art. 40.]

Return of deaths of European officers (including members of the Civil Service of India) and pensioners in _____ for the month of _____

Name.	Date of death.	Place of death.	Occupation at time of death.	Age at time of death.			Place of birth.	Particulars as to family connection.	Address in England of relatives (if known).	Particulars as to property (if any).	Length † of service.	Cause of death.	REMARKS.
				Y.	M.	D.							†This information is not required in the case of pensioners.

REFERENCE TABLE.

Table showing the variations in the Forms of Volume I, Part I, 7th Edition (Reprint), as compared with Volume I, 8th Edition.

Old Numbers (7th Edition Reprint).	Nature of Form.	State whether Retained, Transferred elsewhere, or cancelled.	New numbers (8th Edition).
1	Salary Bill of Gazetted Officers	Retained	1
2	Travelling Allowance Bill of Gazetted Officers	Do.	2
3, 4	Annual Statement of Establishment	Do.	3, 4
5, 5A	Statement of Proposition of Revision of Establishment.	Do.	5, 6
6, 7, 7A, 8	Pay Bill of Establishment	Do.	7, 8, 9, 10
9	Travelling Allowance Bill of Establishment	Do.	11
...	Travelling Allowance Bills of Public Works Establishment.	New	12, 13
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11, 12	Contingent Bills	Do.	15, 16
13	Bill for Refunds	Do.	17
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13B	Toshakhana Store Account	Do.	19
14	Estimate of Loans and Recoveries	Do.	20
14A, 14BB	Forms of Mortgage Bond for House-Building Advance.	Do.	21, 22
14AA	Form of Reconveyance for House-Building Advances.	Do.	23
14B	Mortgage Bond for Motor Car Advance	Do.	24
15	Pay Certificate for Marine Advances	Transferred to Volume II.	...
16	Requisition and Receipt for Marine Advances	Do.	...
17	Application for Reappropriation	Retained	25
18, 19	Forms referring to Custody of Government Promissory Notes.	Transferred to the Government Securities Manual issued by the Controller of Currency.	...
20 to 26	Forms referring to payment of Interest on Government Promissory Notes.		
27 to 29	Forms referring to Stock Certificates		
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			285	Art 159	"			
			286	App 8	"			
256	art 62	7.11.23	287	Art 227	4.3.24			
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258	form 3	"	289	" 230	"			
259	art 168	"	290	" 8	"			
260	app 5 hab 46	"	291	" 8a	"			
261	art 29	"	292	" 142	"			
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271	" 243	"	302	App 8A	"			
272	Art 155	8.1.24	3					
273	Anx B	"						
274	" C	"						
275	Form 11	"						
276	"	"						
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